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### BUDGET MEMORANDUM, 1948–9.

**FIRST EDITION.**

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# BUDGET MEMORANDUM, 1948-9

**[Note.—Except where otherwise stated, sums of money are expressed in lakhs of rupees to two places of decimals.]**

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## PART I.

## General Review of Provincial Finances.

1946-7 (ACCOUNTS) TO 1948-9 (BUDGET).

**Introductory.**

In this part of the Memorandum it is usual to review the financial position of the Province for three successive years including the year to which the Budget relates. The position is accordingly reviewed under the following three sections :—

(i) Final accounts for 1946-7 as compared with the revised estimates for that year ;

(ii) Revised estimates for 1947-8 as compared with the budget estimates for that year as voted by the Legislature ; and

(iii) Budget estimates for 1948-9 as compared with the revised estimates for 1947-8.

2. The statement appended to this review shows the financial position from 1946-7 (Accounts) to 1948-9 (Budget). Part A of the statement gives, by major heads of account, the revenue and expenditure on Revenue Account and indicates the surplus (actual or estimated) as a result of each year's working.* In the same way, Part B of the statement gives the Capital expenditure outside the Revenue Account and the receipts and disbursements under the debt, deposit, advance and remittance heads. It shows also the net result of all transactions of the year under revenue, capital, debt, deposit, advance and remittance heads. The opening balance (i.e., the closing balance of the previous year) is shown and the closing balance struck for each year.

The expenditure on Revenue Account is analysed under certain broad headings, i.e., Pay of Officers, Pay of Establishments, Allowances, Contingencies, etc., in Part III of this Memorandum (*Appendix X*).

* A statement showing the revenue and expenditure on revenue account under each major head of account, with the resultant surplus or deficit, for each of the nine years, 1937-8 (the first year of Provincial Autonomy) to 1945-6 is also given in Part III of this Memorandum, for general information—(*Appendix IX*).

### Accounts, 1946-7.

**Accounts, 1946-7. Summary.**

3. The following statement summarizes the position :—

| | Revised Estimate, 1946-7. | | Accounts, 1946-7. | |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| (A) Opening balance .. .. .. | | 3,10·09 | | 3,10·09 |
| Revenue Account— | | | | |
| Revenue—Normal .. .. | 51,71·52 | | 51,98·53 | |
| Revenue—Transfer from the Revenue Reserve Fund. | 8,26·00 | | 5,01·00 | |
| Total, Revenue .. | 59,97·52 | | 56,99·53 | |
| Expenditure on Revenue Account— | | | | |
| (1) Excluding net outlay on State Trading Schemes. | 50,95·77 | | 44,79·38 | |
| (2) Net outlay on State Trading Schemes. | 9,01·36 | | 12,19·51 | |
| Total Expenditure on Revenue Account. | 59,97·13 | | 56,98·89 | |
| (B) Surplus .. .. .. .. | | ·39 | | ·64 |
| (C) Capital expenditure outside the Revenue Account. | | 3,37·86 | | 1,88·55 |
| (D) Loans and Advances by the Provincial Government— | | | | |
| Receipts .. .. .. | 99·92 | | 1,31·82 | |
| Disbursements .. | 2,08·20 | | 2,24·15 | |
| Net disbursements under Loans and Advances. | | 1,08·28 | | 89·33 |
| (E) Other debt, deposit, advance and remittance heads—Net Receipts. | | 1,91·39 | | 1,64·12 |
| (F) Closing Balance (A + B — C—D + E). | | 55·73 | | 1,96·97 |

Revenue Account, 1946–7.

4. *Revenue Account.*—The total normal revenue during 1946–7 (Rs. 51,98·53 lakhs) was more than the revised estimate for 1946–7 (Rs. 51,71·52 lakhs), by a relatively small sum of about Rs. 27 lakhs. This was the net result of increases under several heads amounting to Rs. 2,40 lakhs and decreases totalling Rs. 2,13 lakhs under certain other heads. The main increases were: Income-tax (Rs. 41 lakhs), Excise (Rs. 46 lakhs) due mainly to larger receipts from rentals of arrack shops, General Sales-Tax and other taxes and duties (Rs. 38 lakhs) due to increase in the turnover of assessees to General Sales Tax and larger receipts from Entertainments Tax, and Miscellaneous receipts (Rs. 30 lakhs) mainly under recovery from the Government of India of the cost of test works undertaken for the relief of Burma evacuees. The chief decrease (Rs. 1,86 lakhs) was under "Extraordinary Receipts" and it was due to smaller subventions from the Government of India for post-war development schemes, as the actual expenditure on them was less than the provision made in the revised estimate.

The total actual normal expenditure on Revenue Account (excluding the net outlay on State Trading Schemes transferred to the Revenue Account) in 1946–7 was Rs 44,79·38 lakhs against the revised estimate for 1946-7 of Rs. 50,95·77 lakhs. The decrease in expenditure of Rs. 6,16 lakhs was spread over several heads. The chief items were—(i) Irrigation (Rs. 16 lakhs), due mainly to the late commencement of certain works, (ii) Appropriation for reduction or avoidance of debt (Rs. 72 lakhs), due mainly to the postponement to the next year of the repayment of the loans previously taken from the Government of India for Grow More Food schemes, (iii) General Administration (Rs. 34 lakhs), mainly on account of smaller expenditure on subsidies for sinking wells, (iv) Education (Rs. 52 lakhs), mainly on account of the short-drawal of educational grants, (v) Public Health (Rs. 26 lakhs), due to the delay in the adjustment of the cost of multi-vitamin tablets and other drugs purchased from the Central Government for the prevention of epidemic diseases, (vi) Agriculture (Rs. 79 lakhs), due to the delay in the receipt of tractors, pumps, etc., ordered by the Agricultural Department, (vii) Industries (Rs. 27 lakhs), due chiefly to the delay in the receipt of machinery, etc., ordered for the Industrial Engineering Branch, (viii) Civil Works (Rs. 1,33 lakhs), owing to the delay in the receipt of tools and plant ordered for supply to the Highways Department and to smaller expenditure on buildings, and (ix) Extraordinary charges, excluding net outlay on State Trading Schemes (Rs. 1,07 lakhs) mainly on account of smaller expenditure on free distribution of milk to privileged consumers in the mufassal owing to the delay in the receipt of milk powder from the United States of America.

In the revised estimate for 1946–7, the transactions relating to State Trading Schemes were expected to result in a net debit of Rs. 9,01·36 lakhs. The latest actuals show a net debit of Rs. 12,19·51 lakhs, i.e., about Rs. 3,18 lakhs over the revised estimate, due mainly to larger subsidies on imported foodgrains and larger stocks on hand. As usual, the net debit has been transferred to the Revenue Account.

According to the revised estimate for 1946–7, a sum of Rs 8,26 lakhs was expected to be transferred from the Revenue Reserve Fund to the Revenue Account to cover the anticipated deficit and to leave part of a lakh of rupees as surplus. The latest accounts show that a sum of Rs. 5,01 lakhs only was transferred from the Fund. The betterment of over Rs. 3 crores was due to the smaller expenditure on Revenue Account of over Rs. 6 crores as indicated above, offset by the increased net outlay of about Rs. 3 crores under the State Trading Schemes. After this transfer, there was a surplus of Rs. 0·64 lakh in the Revenue Account as against a surplus of Rs. 0·39 lakh provided for in the revised estimate for the year.

Capital expenditure outside the Revenue Account, 1946–7.

5. The capital expenditure outside the Revenue account (Rs. 1,88·55 lakhs) was Rs. 1,49·31 lakhs less than the revised estimate (Rs. 3,37·86 lakhs). The fall in the net outlay occurred mainly under "Capital Outlay on Industrial Development" (Rs 30·40 lakhs) due mainly to the fact that the provision of Rs. 25 lakhs made for the purchase of shares in the Ammonium Sulphate Factory under construction by the Central Government at Sindhri, Bihar, was not utilized in the year, and under "Capital Outlay on Electricity Schemes" (Rs. 97·68 lakhs) because certain items of machinery and plant ordered were not received during the year and the progress on new schemes and extensions was slower than had been anticipated.

Loans and Advances by the Provincial Government, 1946–7.

6. Under loans and advances, the net disbursements amounted to Rs. 89 33 lakhs against Rs. 1,08·28 lakhs anticipated in the revised estimate for 1946–7. The decrease was due chiefly to the advance repayment by the Madura Municipal Council of an outstanding loan of about Rs. 15 lakhs and to larger recoveries in respect of loans granted under the Land Improvement Loans Act and the Agriculturists' Loans Act (about Rs. 10 lakhs).

New open market loan, 1946.

7. *New open market loan*, 1946.—A new open market loan of Rs. 4,09·30 lakhs was raised in September 1946 with a nominal rate of interest of 2-3/4 per cent per annum and an issue price of Rs. 100–8–0. The loan is repayable at par in 1961. The effective rate of interest works out to 2·76 per cent per annum. The Government subscribed Rs. 25 lakhs from their funds under their control and the amount offered for public subscription was, therefore, Rs. 3,84·30 lakhs. The proceeds of the loan were set off against productive capital outlay and loans granted to local bodies, agriculturists, etc.

8. *Other debt, deposit, advance and remittance heads.*—There was a small net worsening of Rs. 27·27 lakhs as compared with the revised estimate for 1946–7. Other debt, deposit, etc., heads.

9. *Closing balance on the 31st March* 1947.—The year 1946–7 started with an opening balance of Rs. 3,10·09 lakhs in cash and Rs. 29,65·10 lakhs in securities in the Cash Balance Investment Account and Rs. 14,11·35 lakhs in securities in the Revenue Reserve Fund and closed with a balance of Rs. 1,96·97 lakhs in cash and Rs. 27,15·22 lakhs in securities in the Cash Balance Investment Account and Rs 23,31·99 lakhs in securities in the Revenue Reserve Fund. In addition to these balances, the Government also held securities belonging to the Sinking Fund Investment Account, the Famine Relief Fund and the Electricity Depreciation Reserve and Special Reserve Funds bought for Rs. 4,11·01 lakhs. Closing balance on the 31st March 1947.

## REVISED ESTIMATE FOR 1947–8.

Revised Estimate, 1947–8, Summary.

10. The following statement summarizes the position :—

| | Budget Estimate, 1947–8. | | Revised Estimate, 1947–8. | |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| (A) Opening balance .. .. | | 55·73 | | 1,96·97 |
| Revenue Account— | | | | |
| Revenue— | | | | |
| Normal .. .. .. | 48,24·38 | | 55,19·17 | |
| Transfer from the Revenue Reserve Fund .. .. | 1,49·00 | | .. | |
| Total Revenue .. | 49,73·38 | | 55,19·17 | |
| Expenditure on Revenue Account— | | | | |
| (1) Excluding (*a*) expenditure on post-war development schemes, (*b*) net outlay on State Trading schemes and (*c*) Transfer to the Revenue Reserve Fund .. .. | 36,58·84 | | 47,19·20 | |
| (2) Expenditure on post-war development schemes .. | 7,06·90 | | 4,26·25 | |
| (3) Net outlay on State Trading schemes .. .. .. | 6,07·07 | | 1,18·31 | |
| (4) Transfer to the Revenue Reserve Fund .. .. | .. | | 2,55·00 | |
| Total Expenditure on Revenue Account .. .. | 49,72·81 | | 55,18·76 | |
| (B) Surplus .. .. .. | | ·57 | | 41 |
| (C) Capital expenditure outside the Revenue Account .. .. | | 8,97·80 | | 8,31·54 |
| Loans and Advances by the Provincial Government— | | | | |
| Receipts .. .. | 1,16·07 | | 3,49·49 | |
| Disbursements .. .. | 1,88·51 | | 6,44·50 | |
| (D) Net disbursements under Loans and Advances .. .. | | 72·44 | | 2,95·01 |
| (E) Other debt, deposit, advance and remittance heads— | | | | |
| Net receipts .. .. | | 9,68·81 | | 9,87·34 |
| (F) Closing balance (A + B — C — D + E) .. .. | | 54·87 | | 58·17 |

11. The revised estimate for 1947–8 anticipates a revenue of Rs. 55,19·17 lakhs (without any transfer from the Revenue Reserve Fund) against the Budget figure of Rs. 49,73·38 lakhs (including the transfer of Rs. 1,49 lakhs from the Revenue Reserve Fund), i.e., an increase of Rs. 5,45·79 lakhs. This increase is the net effect of increases totalling Rs. 8,36·40 lakhs under some heads and decreases totalling Rs. 2,90·61 lakhs under others. Revenue.

General remarks.

The continued high levels of prices, industrial and business activity and employment are the main causes of the increase in revenue, particularly under Excise (in spite of the extension of Prohibition to eight new districts from the 1st October 1947 instead of only to six districts as originally contemplated) and under General Sales Tax. Certain special points relating to additional revenue from new taxation measures, and similar matters are mentioned below :—

Tax on Agricultural Income.

(1) The credit of Rs. 1 crore taken in the current year's budget for revenue from the tax proposed to be levied on Agricultural Income has been omitted in the revised estimate for 1947–8, as consideration of the proposal for the levy of the tax has been deferred.

Land Revenue.

(2) The possible increase in land revenue and in expenditure on administration as a result of the legislation regarding Zamindar is now under consideration has not been taken into account. With reference to the failure of the north-east monsoon of 1947 in certain areas the Government have directed the postponement of the collection of the kists in the areas badly affected. Pending the issue of further orders provision of Rs. 20 lakhs for remissions has been made in the revised estimate for 1947–8. [A further provision of Rs. 50 lakhs for remissions is made in the budget estimate for 1948–9—*see* paragraph 19 (2) below.]

General Sales Tax, Entertainments Tax, etc.

(3) Changes have been made in the rates of the General Sales Tax and the Entertainments Tax with effect from the 1st January 1948. The revised estimate for 1947–8 takes credit for a gross additional revenue of Rs. 7·50 lakhs under Entertainments Tax and Rs. 75 lakhs under General Sales Tax. The Betting Tax was also enhanced from the end of November 1947 and the revised estimate takes credit for a total receipt of about Rs. 35 lakhs from this source. (The Budget for 1947–8 took no credit for receipts from the Betting Tax, as it was originally proposed to put an end to betting within race courses during the current year.)

Extraordinary Receipts.

(4) The Budget for 1947–8 under "LI. Extraordinary Receipts" took credit for Rs. 3,86·58 lakhs on account of subventions from the Government of India towards outlay on post-war development schemes debitable to the Revenue Account. The Government of India agreed to give a block grant up to Rs. 6,25 lakhs in 1947–8 for unproductive post-war development schemes and Grow More Food schemes debitable to Revenue as well as Capital Account. Credit for this sum of Rs. 6,25 lakhs has been taken in the revised estimate for the year. The details of the expenditure provided for in the revised estimate for 1947–8 (and the budget estimate for 1948–9) on post-war development schemes and Grow More Food schemes are given in *Appendices I and II* to the Detailed Budget Estimates.

Variations between the budget and the revised estimates of revenue, 1947–8.

*Variations between the budget and the revised estimates of revenue,* 1947–8.—The variations between the budget and the revised estimates of revenue for 1947–8 are explained in detail in Part II of this Memorandum. Large increases occur under the heads "Other Taxes and Duties" (General Sales Tax, Entertainments Tax, Betting Tax, etc.),—Rs. 2,28·64 lakhs—and "Extraordinary Receipts" (mainly subventions from the Government of India for post-war development schemes)—Rs. 2,58·05 lakhs. The reasons for these increases are explained above. Substantial increases are anticipated also under the heads, Taxes on Income (Rs 61·50 lakhs), Provincial Excise (Rs. 95·36 lakhs), Forest (Rs. 24·32 lakhs), Receipts under Motor Vehicles Acts (Rs. 21·55 lakhs), Agriculture (Rs. 23·91 lakhs), Civil Works (Rs. 21·25 lakhs), Miscellaneous (Rs. 27·82 lakhs), and Civil Defence (Rs. 23 94 lakhs). On the other hand there are also decreases under certain heads as indicated below.

The budget estimate provided for a transfer of Rs. 1,49 lakhs from the Revenue Reserve Fund to the Revenue Account to cover the anticipated deficit, but the revised estimate which anticipates a surplus does not provide for this. Apart from the large apparent decrease in revenue on this account, substantial decreases occur under the heads, Land Revenue (Rs. 30·04 lakhs), Stamps (Rs. 37·93 lakhs), Irrigation (Rs. 23·52 lakhs), and Ports and Pilotage (Rs. 47·08 lakhs).

Expenditure on Revenue Account.

12. The total expenditure for 1947–8 is Rs. 55,18·76 lakhs (including a transfer of Rs. 2,55 lakhs to the Revenue Reserve Fund) against the Budget figure of Rs. 49,72·81 lakhs (without any transfer to the Revenue Reserve Fund), i.e., an increase of Rs. 5,45·95 lakhs. The increase is the net effect of increases totalling Rs. 10,60·16 lakhs under some heads and decreases totalling Rs. 5,14·21 lakhs under others. The following points relating to certain special items of expenditure provided for in the revised estimate and other matters may be noticed :—

Scales of pay and dearness allowance.

(1) The pay and allowances of Government servants generally were enhanced with effect from the 1st January 1947 and the arrears for the months of January and February 1947 were in most cases drawn only during 1947–8. The Government also enhanced the pay of Police and Jail subordinates with effect from the 1st April 1947, and this involved an additional expenditure in 1947–8 of about Rs. 30 lakhs. The rates of cost of living allowances in the case of higher paid Government servants were reduced with effect from the 16th August 1947. The rates of dearness and cost of living allowances to Government servants generally and the temporary increase in pensions granted to retired Government servants were again revised with effect from the 1st January 1948. The

question of revising the rates of dearness allowance now granted to employees of local bodies and teachers in aided institutions is under the consideration of the Government. A total lump sum provision of Rs. 17·50 lakhs has been included in the revised estimate for 1947–8 on account of the revision from the 1st January 1948 of the allowances of Government servants, etc., already sanctioned and under consideration.

**Subsidies for sinking of wells.** (2) The Government have sanctioned subsidies to ryots for sinking new wells in connexion with the Grow More Food Campaign. In the revised estimate, a sum of Rs. 1,60 lakhs has been provided for this purpose against Rs 1,56·76 lakhs provided in the Budget for 1947–8. The block grant from the Government of India [*see* paragraph 11 (4) above] is intended to cover 50 per cent of this expenditure also.

**Additional Police.** (3) The Government recently sanctioned the formation of four new units of Armed Police involving an ultimate cost of Rs. 37 lakhs per annum recurring and Rs. 1,51 lakhs non-recurring, including expenditure on the purchase of special equipment. A total provision of Rs. 90·02 lakhs made up of Rs. 58·41 lakhs under petty construction and repairs, Rs. 22·25 lakhs under clothing, arms and equipment, Rs. 6·20 lakhs for motor transport and wireless plant charges and Rs. 3·16 lakhs on staff, has been included in the revised estimate. The Government also sanctioned recently the formation of Home Guards in the Province. The revised estimate includes a special provision of Rs. 1·33 lakhs on this account.

**Educational grants.** (4) The Government revised the basis of assessment of teaching grants in the case of secondary schools under local bodies and private aided management and the rates grants for teachers in elementary schools under aided management on account of of the revision of the scales of pay of teachers. The extra expenditure on this account, estimated at about Rs. 56 lakhs for 1947–8 has been provided for in the revised estimate.

**Rural Water-supply.** (5) A sum of Rs. 1 crore has been included in the revised estimate for 1947–8 under "39. Public Health" for transfer to the Fund for the Development of Rural Water-supply.

**National Highways.** (6) The provision made in the revised estimate for expenditure on National Highways is as follows :—

| | LAKHS. RS. |
|---|---|
| (*a*) Excluding Post-war Reconstruction— | |
| (i) Original Works .. .. .. .. .. .. | 9·22 |
| (ii) Repairs .. .. .. .. .. .. .. | 43·42 |
| (*b*) Post-war Reconstruction— | |
| (i) Original Works.. .. .. .. .. .. .. | 10·77 |
| (ii) Repairs (War arrear renewals) .. .. .. .. | 8·95 |
| Total .. | 72·36 |

Though the National Highways Scheme has not yet been finally ratified, it is anticipated that the expenditure in respect of items (*a*) (ii) and (*b*) (i) and (ii) above will be recovered from the Government of India in 1947–8 and credit has been taken accordingly in the estimates by deduction from expenditure. [No amount is recoverable from the Government of India in respect of item (*a*) (i) above—Original Works (excluding Post-war Reconstruction).]

**Famine expenditure.** (7) The Government have directed that adequate measures of relief should be undertaken in the areas where distress prevails on account of the unfavourable seasonal conditions. The revised estimate provides for a total expenditure of Rs 10 lakhs on famine relief. This expenditure will be met from current revenues, as the year is expected to close with an appreciable surplus.

**Relief of refugees.** (8) The revised estimate provides for a net expenditure from Provincial revenues of Rs. 1 lakh on the relief of refugees from Pakistan and Rs. 10,000 on the relief of Madrasi refugees from Hyderabad—*See* also paragraph 19 (15) below.

**Procurement of foodgrains, etc.** (9) The Government have been spending large amounts in various ways in endeavouring to make foodstuffs and other necessaries of life in short supply available to the public, as far as possible, at reasonable prices. A large staff has been employed at headquarters and in the mufassal for the procurement and distribution of foodgrains, the prevention of smuggling of foodgrains, and the enforcement of price control measures. The Government recently decided to decontrol foodgrains gradually. Consequently, there will also be a gradual reduction in the staff employed in this connexion but the savings on this account in 1947–8 will not be appreciable. The total amount provided in the revised estimate for 1947–8 for expenditure on staff employed in connexion with the Control Schemes administered by the Civil Supplies Department is Rs. 1,16 lakhs.

**State Trading Schemes.** (10) With effect from 1943–4, the transactions connected with the various State Trading Schemes are booked initially under the major head "85-A. Capital Outlay on Provincial Schemes of State Trading" in the Capital section of the accounts and the net outlay is finally transferred to the Revenue Account under "63. Extraordinary Charges."

In 1946-7, there was, as already stated, a net outlay of Rs. 12,19·51 lakhs on this account. The budget estimate for 1947-8 provided for a net outlay of Rs. 6,07·07 lakhs without allowing for the payment of any bonus to producers of rice. In the course of the current year (1947-8), the Government decided that a bonus should be paid to producers for deliveries of paddy or rice during the period from the 1st December 1946 to the 6th December 1947 at the rate of Re. 1 per imperial maund of paddy (or Rs. 1-8-0 per imperial maund of rice), one-half of which was to be in cash and the other half in the form of manure. At the same time, they directed that half the cost of this bonus should be recovered from the consumers by the levy of a surcharge commencing with the issues from stock on the 27th July 1947. The surcharge will continue to be levied till half of the bonus paid to the producers has been recovered. The total cost of this bonus is now estimated at Rs. 6,05·16 lakhs of which Rs. 3,97·57 lakhs is expected to be disbursed in 1947-8, leaving a balance of Rs. 2,07·59 lakhs to be disbursed in the budget year (Rs. 55·01 lakhs in cash and the balance of Rs. 1,52·58 lakhs in the form of manure). The recovery by way of surcharge during the current year is expected to amount to Rs. 2,53·91 lakhs leaving a balance of about Rs. 48·67 lakhs to be recovered in the next year. So far as 1947-8 is concerned, the transactions on account of the bonus and the surcharge are thus expected to result in a net debit of Rs. 1,43·66 lakhs. This special debit has been offset by credits afforded in 1947-8 in respect of the transactions of the previous year relating to the purchase and sale of wheat and wheat products and the issue of rice from Government depots. The net outlay on State Trading Schemes in 1947-8 according to the revised estimate is expected to amount to Rs. 1,18·31 lakhs only against the budget figure of Rs. 6,07·07 lakhs. The stoppage of the subsidized sales of wheat, the enhancement of the selling prices of foodgrains and firewood issued from Government depots, and the sale of the stock of manure originally expected to be held in reserve, have contributed to this improvement.

Variations between the budget and the revised estimates of expenditure, 1947-8.

*Variations between the budget and the revised estimates of expenditure,* 1947-8.—The variations between the budget and the revised estimates of expenditure for 1947-8 are explained in detail in Part II of the Memorandum. Excluding the transfer to the Revenue Reserve Fund, large increases occur under the heads, Appropriation for reduction or avoidance of debt (Rs. 88 lakhs), due mainly to the repayment in the current year instead of in the previous year of the loans (Rs. 85 lakhs) taken from the Government of India for Grow More Food Schemes, General Administration (Rs. 1,21 lakhs), due mainly to the revised procedure of crediting as receipts, instead of as deductions from expenditure, of the Central Government's half share of the subsidy for sinking wells as part of the Grow More Food Campaign, Police (Rs. 1,75 lakhs), due mainly to the formation of four new units of Armed Police and of the Home Guards, the revision of the pay of Police subordinates and the employment of additional staff for the enforcement of Prohibition, Public Health (Rs. 1,01 lakhs) due to the transfer of Rs. 1 crore to the fund for Development of Rural Water-supply newly constituted in the year, and Agriculture (Rs. 1,02 lakhs) due mainly to the provision made for the purchase of equipment for the Agricultural Engineering Section and of 100 tractors in connexion with Grow More Food Schemes. Apart from the decrease in the net capital outlay on State Trading Schemes finally debitable to "Extraordinary Charges", the only head which shows a large decrease in expenditure (Rs. 47 lakhs) is "Civil Works," due mainly to the credit taken for the recovery from the Government of India of the expenditure incurred on National Highways.

Capital expenditure outside the Revenue Account.

13. *Capital expenditure outside the Revenue Account.*—The total capital expenditure outside the Revenue Account according to the revised estimate for 1947-8 is Rs. 8,31·54 lakhs against the budget estimate of Rs. 8,97·80 lakhs, resulting in a decrease of Rs. 66·26 lakhs.

The chief decrease in expenditure occurs under "Capital Outlay on Industrial Development." A provision of Rs. 51 lakhs was made in the Budget for 1947-8 for the purchase of shares in the proposed Provincial Industrial Finance Corporation and another lump sum of Rs. 50 lakhs for capital outlay on new industrial concerns in connexion with the scheme for the nationalization of basic industries, such as manufacture of cement, soda ash, etc. As it is not now expected that any expenditure will be incurred on these schemes in 1947-8, the provision for them has been omitted in the revised estimate, apart from a token sum of Rs. 100 for the former item. On the other hand, a provision of Rs. 25 lakhs has been made in the revised estimate for the purchase of shares in the ammonium sulphate factory under construction by the Central Government at Sindhri, Bihar, as the provision made in 1946-7 was not utilized and it is now expected that the payment may be made in 1947-8.

There is also a large decrease of Rs. 74·90 lakhs under "Civil Works" due mainly to smaller outlay on buildings relating to the Medical Department than was anticipated in the Budget.

The decrease under "Capital Outlay on Electricity Schemes" is only Rs. 0·93 lakh, but the revised estimate includes the provisional payment of Rs. 1,33·42 lakhs in connection with the acquisition of the Madras Electric Supply Corporation by the Government in August 1947. Only a token sum of Rs. 100 was provided for this in the

Budget Estimate. The additional expenditure on this account has been offset by smaller expenditure generally under all other electricity systems except the Pykara Hydro-Electric Scheme.

Against the above decreases, there is larger expenditure (Rs. 70·51 lakhs) on "Capital Account of other Provincial Works outside the Revenue Account" for the purchase of additional buses for the State Bus Service in Madras City. (In the Budget, only a token provision of Rs. 100 was made for this purpose.)

There is also an increase of Rs. 24·09 lakhs under "Irrigation" due mainly to the change in the procedure for credit of the grants from the Central Government for Grow More Food schemes.

14. *Loans and Advances by the Provincial Government.*—The Budget took credit for recoveries of Rs. 1,16·07 lakhs and provided for new advances of Rs. 1,88·51 lakhs. According to the revised estimate, the corresponding figures are Rs. 3,49·49 lakhs and Rs. 6,44·50 lakhs. Loans and Advances by the Provincial Government.

The revised estimate includes provision for the grant of short-term loans to the extent of Rs. 400 lakhs to the Madras Provincial Co-operative Bank for procurement operations (with repayments of Rs. 200 lakhs by the Bank towards the loans), an advance of Rs. 6 lakhs to Messrs. The Fertilizers and Chemicals (Travancore), Limited, for the purchase of fertilizers, and advances of Rs. 25 lakhs to Co-operative House Construction Societies.

15. *Loans from the Central Government,* 1947.—A loan of Rs. 6,00 lakhs bearing interest at 2-7/8 per cent per annum was taken from the Central Government in November 1947, repayable in 1962. The entire proceeds of the loan will be utilized for financing capital outlay and for re-lending to local bodies, agriculturists, etc. (No loan has been raised in the open market in 1947–8.) Loans from the Central Government, 1947.

16. *Debt, Deposit, Advance and Remittance heads.*—There was only a small betterment of Rs. 18·53 lakhs as compared with the Budget. Debt, Deposit, Advance and Remittance heads.

17. *Opening and Closing balances,* 1947–8.—The year 1947–8 started with an opening balance of (i) Rs. 1,96·97 lakhs in cash, (ii) Rs. 27,15·22 lakhs in securities held in the Cash Balance Investment Account and (iii) Rs. 23,31·99 lakhs in securities held in the Revenue Reserve Fund. According to the revised estimate for 1947–8, the closing balance on the 31st March 1948 will be— Opening and Closing balances, 1947–8.

(i) Rs. 58·17 lakhs in cash ;

(ii) Rs. 24,78·90 lakhs in securities held in the Cash Balance Investment Account ;

and

(iii) Rs. 23,31·99 lakhs in securities held in the Revenue Reserve Fund.

In addition to the above balances, the Government will hold on the 31st March 1948 earmarked securities purchased for Rs. 4,35·19 lakhs that belong to the Sinking Fund Investment Account, the Famine Relief Fund and the Electricity Depreciation Reserve and Special Reserve Funds.

## BUDGET ESTIMATE FOR 1948–4.

18. The budget estimate for 1948–9 is summarized below in comparison with the revised estimate for 1947–8 :— Budget Estimate, 1948–9, Summary.

| —— | Revised Estimate, 1947–8. | | Budget Estimate, 1948–9. | |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| (A) Opening balance .. .. .. | | 1,96·97 | | 58·17 |
| Revenue Account— | | | | |
| Revenue—Normal .. .. .. | 55,19·17 | | 50,32·31 | |
| Transfer from the Revenue Reserve Fund .. .. .. .. | .. | | 5,62·00 | |
| Total—Revenue .. | 55,19·17 | | 55,94·31 | |
| Expenditure on Revenue Account— | | | | |
| (1) Excluding (*a*) Expenditure on post-war development schemes, (*b*) Net outlay on State Trading Schemes and (*c*) Transfer to the Revenue Reserve Fund .. .. .. .. | 47,19·20 | | 47,05·92 | |
| (2) Expenditure on post-war development schemes .. .. | 4,26·25 | | 4,83·26 | |
| (3) Net outlay on State Trading Schemes .. .. .. | 1,18·31 | | 4,04·42 | |
| (4) Transfer to the Revenue Reserve Fund .. .. .. | 2,55·00 | | .. | |
| Total expenditure on Revenue Account .. | 55,18·76 | | 55,93·60 | |

| (1) | Revised Estimate 1947–8, (2) RS. LAKHS. | (3) RS. LAKHS. | Budget Estimate, 1948–9. (4) RS. LAKHS. | (5) RS. LAKHS. |
|---|---|---|---|---|
| (B) Surplus .. .. .. .. | | ·41 | | ·71 |
| (C) Capital expenditure outside the Revenue Account .. .. .. .. | | 8,31·54 | | 10,45·68 |
| Loans and Advances by the Provincial Government— | | | | |
| Receipts .. .. .. | 3,49·49 | | 3,47·15 | |
| Disbursements .. .. .. | 6,44·50 | | 4,85·28 | |
| (D) Net disbursements under Loans and Advances .. .. .. | | 2,95·01 | | 1,38·13 |
| (E) Other debt, deposit, advance and remittance heads—Net receipts .. | | 9,87·34 | | 11,99·67 |
| (F) Closing balance [A + B — C — D + E]. | | 58·17 | | 74·74 |

General remarks.

19. *General remarks on the budget estimate for* 1948–9.—The following important points connected with the budget estimates for 1948–9 may be noticed:—

(1) The Budget has been framed on the general assumptions that (except for the results of the failure of the North-east monsoon of 1947) the seasonal conditions will be normal, that there will be no considerable fall in prices, and that the scales of pay and the rates of dearness allowance in force at the beginning of January 1948 will continue. Any considerable fall in prices would involve large decreases in revenue under various heads.

Land Revenue.

(2) The estimate of Land Revenue is based on the existing rates of assessment. In view of the adverse effects of the failure of the North-east monsoon of 1947 in certain areas, provision is made for remissions of land revenue to the extent of Rs. 50 lakhs in the Budget year. This is in addition to the amount of Rs. 20 lakhs provided for remissions of land revenue in the current year [*see* paragrpah 11 (2) above]. No allowance has been made for the effect of the proposed Zamindari legislation now under consideration.

Extension of Prohibition.

(3) The budget estimate allows for a full year's loss of revenue on account of the continuance of Prohibition in the eight districts where it has been in force from the 1st October 1947 and for a half year's loss of revenue (Rs. 3,84 lakhs) due to the proposed extension of Prohibition to the remaining nine districts with effect from October 1948.

General Sales Tax, Entertainments Tax and Other Taxes and Duties.

(4) The Budget takes credit for an additional revenue of Rs. 3 75 crores as a consequence of the changes made in the rates of General Sales Tax with effect from the 1st January 1948. Credit has also been taken for a gross additional revenue of Rs. 30 lakhs with reference to the changes in the rates of the Entertainments Tax introduced with effect from the 1st January 1948. (Provision is also made on the expenditure side for the payment to local bodies of the increased proceeds of the Entertainments Tax less 10 per cent for the cost of collection.) Full credit is taken for the revenue from the Betting Tax, estimated at Rs. 35 lakhs, as the Government have not yet taken any final decision in regard to the abolition of betting within race courses. In regard to the Tobacco Tax, the Budget takes credit only for the existing annual compensation of Rs. 22 lakhs from the Central Government, as the Central Government have not acceded to this Government's request for the increase of the amount of compensation to Rs. 1,50 lakhs a year.

Post-war Development and Grow More Food schemes.

(5) The Budget for 1948–9 provides for a total expenditure of Rs. 5,30 lakhs on unproductive post-war development schemes (both revenue and capital, excluding irrigation capital outlay) and Rs. 3,54 lakhs on Grow More Food schemes. The Central Government have not yet indicated what block grant they will give towards the cost of the schemes in the Budget year but have merely stated that the matter is under their consideration.

In the absence of any definite information from the Central Government, credit has been taken for a total block grant of Rs. 4 crores, roundly, which is roughly about 50 per cent of the estimated expenditure on schemes that may be eligible for the grant.

Allowances to Government servants.

(6) A total lump sum provision of Rs. 1,05·50 lakhs has been included in the budget estimate, 1948–9, as additional expenditure in the year on account of the revision from the 1st January 1948 of the allowances of Government servants, etc., already sanctioned and under consideration.—*See* paragraph 12 (1) above.

(7) A provision of Rs. 1,60 lakhs has been made in the budget for the continuance in 1948–9 of the well subsidy scheme. The block grant from the Government of India will cover 50 per cent of this expenditure also. Sinking of wells.

(8) The Budget includes a provision of Rs 61 lakhs in connexion with the four Armed Police Units sanctioned recently, made up of Rs. 13·31 lakhs for clothing, arms and equipment, Rs. 12·48 lakhs for the purchase of motor vehicles and mobile wireless sets, and Rs. 35·21 lakhs for pay and allowances of officers and staff. Provision has also been made for an expenditure of Rs. 61·80 lakhs in 1948–9, including Rs. 39 lakhs for motor transport, on the scheme for Home Guards recently sanctioned. [For the provision included in the revised estimate for 1947–8—*See* paragraph 12 (3) above.] Additional Police.

(9) The Government attach great importance to the improvement of minor irrigation works. The provision made in the Budget for minor irrigation is Rs. 37 lakhs roundly, against the usual provision of Rs. 17 lakhs. Minor irrigation works.

(10) As stated already, the Government revised the basis of teaching grants paid to local bodies for secondary schools. The system of paying fixed subsidies in the case of secondary schools opened prior to 1930 was abolished from January 1947 and it was directed that all recognized secondary schools maintained by local bodies should be given grants on the basis of half the net cost incurred on the maintenance of the schools in the previous financial year. The Government also raised the basis of assessment of teaching grants for non-Government secondary schools generally from one-half to two-thirds of the approved net cost with effect from the 1st June 1947. The Budget for 1948–9 provides for the payment of a full year's grant to existing schools on the revised basis. In the case of elementary schools under private aided managements and panchayats also, the Government raised the rates of grants for teachers of all grades with effect from the 1st January 1947 on account of the revision of the scales of pay of teachers. As a consequence of these orders, the provision of Rs. 1,19 lakhs under teaching grants to non-Government primary schools (excluding grants towards dearness allowance) made in the Budget for 1947–8 has been raised to Rs. 1,72 lakhs in the revised estimate for 1947–8. The budget estimate for 1948–9 has been fixed at Rs. 1,77 lakhs, allowing for an increase of Rs. 5 lakhs over the revised estimate for the current year to provide for the normal expansion of schools. Education.

The progress of the scheme of compulsory elementary education has entailed increased expenditure from year to year as shown below :—

| | 1945–6 (Accounts). | 1946–7 (Accounts). | 1947–8 (Revised Estimate). | 1948–9 (Budget Estimate). |
|---|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| Grants for— | | | | |
| Primary schools of private aided managements .. .. .. .. .. | 0·82 | 2·83 | 12·46 | 14·11 |
| Primary schools of local bodies (other than Panchayats) .. .. .. .. .. | 12·90 | 47·71* | 26·30 | 45·00 |
| Total .. | 13·72 | 50·54 | 38·76 | 59·11 |

* Including provision for free mid-day meals.

(11) Larger provision has been made for medicines and hospital necessaries for mufassal hospitals. The total provision in the Budget is Rs. 35 lakhs roundly, against Rs. 23 lakhs in the revised estimates for 1947–8. Medical.

(12) The provision made for expenditure on National Highways is as follows :— National Highways.

| | RS. LAKHS. |
|---|---|
| (*a*) Excluding Post-war Reconstruction— | |
| (i) Original works .. .. .. .. .. .. .. | 2·42 |
| (ii) Repairs .. .. .. .. .. .. .. | 45·92 |
| (*b*) Post-war Reconstruction— | |
| (i) Original works .. .. .. .. .. .. | 62·48 |
| (ii) Repairs (War arrear renewals) .. .. .. .. | 3·07 |
| Total .. | 1,13·89 |

As in the case of the revised estimate for 1947–8—[*see* paragraph 12 (6) above]—credit has been taken for the recovery from the Government of India of the expenditure shown against items (*a*) (ii) and (*b*) (i) and (ii) amounting to Rs. 1,11·47 lakhs, though the National Highways scheme has not yet been finally ratified.

Famine relief.

(13) It is anticipated that expenditure to the extent of Rs. 50 lakhs will have to be incurred during 1948–9 on measures of famine relief on account of the adverse seasonal conditions of 1947. It is proposed to meet the expenditure from the balances at the credit of the Famine Relief Fund. In accordance with the rules, a contribution of Rs. 5 lakhs to the Famine Relief Fund from Provincial revenues has also been provided for in the Budget.

Commutation of pensions.

(14) A sum of Rs. 3·87 lakhs has been provided in the Budget in the Revenue Account for payment of commuted value of pensions.

Expenditure on refugees.

(15) It is anticipated that a total expenditure of Rs. 19·51 lakhs will be incurred on the relief of refugees from Pakistan during the Budget year, and that the whole of the expenditure will be recovered from the Government of India. The expenditure on this account in the current year is estimated at Rs 7·35 lakhs of which it is anticipated that only Rs. 1 lakh will be borne from Provincial funds and the rest (Rs. 6·35 lakhs) will be recovered from the Government of India. Besides, provision has been made in the Budget for the expenditure from Provincial funds of Rs. 10,000 on the relief of Madrasi refugees from Hyderabad, as in the revised estimate for 1947–8.

Capital outlay on industrial development.

(16) As stated already, only a token provision of Rs 100 has been made in the revised estimate for 1947–8 for the purchase of shares in the propo ed Provincial Industrial Finance Corporation against the sum of Rs. 51 lakhs provided in the Budget for 1947–8, as the expenditure is not likely to be incurred in the current year. Consequently, a sum of Rs. 51 lakhs has been provided for capital outlay on this account in the Budget for next year. A lump sum provision of Rs. 50 lakhs was made in the Budget for 1947–8 for capital outlay on starting new Government industrial concerns. This has been omitted in the revised estimate, as no expenditure is likely to be incurred in the current year. No provision has been made for this in the budget estimate for next year also, as no definite proposals have yet been formulated.

Capital outlay on Electricity schemes.

(17) The Government acquired the Madras Electricity System from the Madras Electric Supply Corporation on the 29th August 1947 and made a provisional payment of Rs. 1,33·42 lakhs. As the payment to be made finally has not yet been determined and cannot also be forecast now, only a token sum of Rs. 100 has been included for this purpose in the Budget for next year.

Capital Account of other Provincial works.

(18) *State Bus Service.*—While a sum of Rs. 70·51 lakhs has been provided in the revised estimate for 1947–8 mainly for purchase of new buses, only a token provision of Rs. 100 has been included for the purpose in the Budget for next year, as the Government have not yet decided on the extent to which nationalization of the bus services is to be extended next year.

Procurement of foodgrains, etc.

(19) The total amount provided in the Budget for expenditure on the staff employed in connexion with the control schemes administered by the Civil Supplies Department is about Rs. 67 lakhs against Rs. 116 lakhs in the revised estimate for 1947–8. The Budget takes into account the anticipated reductions in staff due to the Government's decision to decontrol foodgrains gradually.

State Trading schemes.

(20) The estimated net outlay on State Trading Schemes in 1948–9 is Rs. 4,04·42 lakhs against Rs. 1,18·31 lakhs in the current year. The Budget includes a special provision of Rs. 1,50 lakhs for food subsidies which may become necessary in view of the distress due to the failure of the North-east monsoon of 1947 in certain areas. It also includes the value of manure (about Rs. 1,52 lakhs) to be supplied in the next year in exchange for food bonus coupons issued in the current year [*see* paragraph 12 (10) above]. The Budget provides for the transfer of the entire debit of Rs. 4,04·42 lakhs to the Revenue Account, as usual.

Rural Water-supply Fund.

(21) The position in regard to the Rural Water-supply Fund newly constituted in the current year is set out in *Appendix VII* in Part III of this Memorandum.

Village Reconstruction and Harijan Uplift Fund.

(22) The position in regard to the Village Reconstruction and Harijan Uplift Fund is set out in *Appendix VI*.

Revenue.

20. The budget estimate for 1948–9 anticipates a revenue of Rs. 55,94·31 lakhs (including Rs. 5,62 lakhs to be withdrawn from the Revenue Reserve Fund to wipe off the deficit which will otherwise occur in the Revenue Account) against the revised estimate of Rs. 55,19·17 lakhs (without any transfer from the Revenue Reserve Fund). The normal revenue excluding the transfer from the Revenue Reserve Fund thus shows a decrease of Rs 4,86·86 lakhs. This is the net effect of decreases totalling Rs. 10,08·71 lakhs under some heads and increases totalling Rs. 5,21·85 lakhs under others.

Large decreases occur under "Provincial Excise" (Rs. 6,70 lakhs), due to the full year's effect of the loss of revenue from the extension of Prohibition to eight new districts from the 1st October 1947 and the half year's loss of revenue due to the proposed extension of Prohibition to the remaining nine districts with effect from October 1948, under "Extraordinary receipts" (Rs. 2,41 lakhs), due mainly to the reduction in the amount taken credit for as the Central Government's block grant for post-war development and

Grow More Food schemes, under "Civil Defence" (Rs. 24 lakhs) due to the special credit in 1947–8 on account of the sale-proceeds of A.R.P. equipment transferred to the Madras Fire Services Department, under "Forest" (Rs. 23 lakhs) mainly due to the inclusion in the revised estimate of arrear recoveries and to the restriction of the clear-felling programme for the Budget year, and under "Land Revenue" (Rs. 20 lakhs), due mainly to the larger provision made for land revenue remissions partly offset by increase in the area expected to be brought under cultivation under the Cauvery-Mettur Project and other irrigation projects.

On the other hand, large increases occur under "Other Taxes and Duties" (General Sales tax, Entertainments Tax, etc., Rs. 3,22 lakhs) due mainly to the changes in the rates of the General Sales Tax introduced with effect from the 1st January 1948, under 'Miscellaneous' (Rs. 65 lakhs) mainly due to the increased gross receipts from the Government Bus Service, under "Ports and Pilotage" (Rs. 47 lakhs) due to the special refund provided for in the revised estimate, 1947–8 to the Minor Ports Fund of the amount taken over by the Government from the balances of the Fund in 1938–9, under "Stamps" (Rs. 31 lakhs) as the arrear payments of surcharge on stamp duty to local bodies provided for in the revised estimate, 1947–8 are not repeated in the Budget, and under "Electricity Receipts" (Rs. 22 lakhs) due to the full year's net receipts relating to the Madras Electricity System.

**Expenditure on Revenue Account.**

21. Including the expenditure on post-war development schemes and the net outlay on State Trading Schemes and Rs. 3,45·44 lakhs for new schemes, the budget estimate for 1948–9 anticipates an expenditure of Rs. 55,93·60 lakhs, against Rs. 52,63·76 lakhs for 1947–8 (excluding the transfer of a sum of Rs. 2,55 lakhs to the Revenue Reserve Fund), i.e., an increase of Rs. 3,29·84 lakhs. This increase is the net result of increases totalling Rs. 6,43·35 lakhs under some heads and decreases totalling Rs. 3,13·51 lakhs under others.

Large increases occur under "Extraordinary Charges" (Rs. 1,80 lakhs) mainly on account of the special provision made for food subsidies under State Trading Schemes, under "Education" (Rs. 94 lakhs) due to the progressive increase in the grants made in connexion with the scheme of compulsory elementary education and the raising of the rates of grants for teachers of all grades, under "Civil Works" (Rs. 84 lakhs) due to larger provision for expenditure on Provincial Highways, under "Miscellaneous" (Rs. 80 lakhs), due mainly to the increased provision for the running of the Madras City State Bus Service under "Police" (Rs. 67 lakhs) mainly due to the provision for the additional Police staff to be employed for the enforcement of Prohibition in all districts from the 1st October 1948, to the transfer to this head of the expenditure on war-time additional police included in the revised estimate under "64. B. Civil Defence" and to the provision for expenditure on the scheme for Home Guards, under "Irrigation" (Rs. 35 lakhs) due chiefly to the inclusion of a lump-sum provision of Rs. 32 lakhs for Grow More Food Irrigation schemes, under "Industries" (Rs. 25 lakhs) due to larger provision for the manufacture of vegetable ghee, as the factory is expected to start working only in 1948–9 and under "Other Taxes and Duties" (Rs. 20 lakhs) due to the fact that the Budget provides for a larger payment to local bodies from the proceeds of the Entertainments Tax.

On the other hand large decreases occur under the heads "Public Health" (Rs. 1,09 lakhs), "Appropriation for reduction or avoidance of debt" (Rs. 70 lakhs) and "Agriculture" (Rs. 50 lakhs). All these decreases are chiefly due to special items of expenditure provided for in the revised estimate, 1947–8—*see* paragraph 12 above. There is a decrease of Rs. 20 lakhs under "Civil Defence" also, which is the result mainly of the decision to transfer the expenditure relating to war-time additional police to the head "29. Police" from 1948–9.

**New schemes.**

22. The total net cost in 1948–9 of the new schemes (including the loss of revenue and additional expenditure on account of the proposed extension of Prohibition to the remaining nine districts) debitable to the Revenue Account which have been provided for the Budget for 1948–9 is Rs. 7,26·19 lakhs. The ultimate cost of these schemes is Rs. 8,67·48 lakhs recurring and Rs. 5,02·14 lakhs non-recurring.

*Appendix I* in Part III of this Memorandum contains a full list of all the new schemes included in the budget. The more important ones are mentioned below.

The loss of Excise revenue in 1948–9 on account of the extension of Prohibition to the remaining nine districts from October 1948 is estimated at Rs. 3,84 lakhs. A sum of Rs. 18 lakhs has also been included under 'Police' for employment of additional police staff for enforcement work.

The following are some special items included for the benefit of local bodies :—

(*a*) An *ex gratia* payment of Rs. 73·96 lakhs as the fourth instalment of the arrears of toll compensation in respect of the period prior to 1941–2.

(*b*) Rs. 10·53 lakhs as compensation for loss of income on account of the Profession Tax Limitation Act, 1941.

(*c*) Rs. 10·00 lakhs towards the wiping off of deficits caused by payments of dearness allowance to employees of local bodies at Government rates.

(*d*) Rs. 31·50 lakhs for the construction of new roads under the post-war development programme.

(*e*) Rs. 4·50 lakhs for the improvement of village communications.

The amount provided for the Irrigation department for new schemes debited to the Revenue Account is Rs. 43·79 lakhs. This includes a lump-sum provision of Rs. 32 lakhs for Grow More Food Irrigation schemes, (Rs. 7·50) lakhs for purchase of special tools and plant, Rs. 1 lakh for the restoration of the aban doned flood banks of the Araniar River, Ponneri Taluk, Chingleput district, and Rs. 1 lakh for revetting the slopes of the junction canal between the Adyar and the Cooum locks.

The Education Department gets Rs. 39·32 lakhs for new schemes. The main items are —

(*a*) Extension of basic education, employment of staff for supervision of and supply of equipment to basic schools.

(*b*) Appointment of attendance officers in connextion with the scheme of compulsory elementary education.

(*c*) Extension of facilities for the education of deaf and dumb children and blind children.

(*d*) Grants for public libraries.

(*e*) Opening of adult education classes and night schools.

(*f*) Increased educational facilities for Maravar children in Tinnevelly district.

(*g*) Opening of additional elementary schools in the Agency tracts.

(*h*) Teaching, building and equipment grants to various aided educational institutions under private managements.

(*i*) Equipment and building grants to local bodies and compensation to them for loss under Education tax levied as a surcharge on profession tax.

(*j*) Grants to the Committees for the preparation of Encyclopaedias in Tamil and Telugu, and to the Saraswathi Mahal Library.

(*k*) Opening of an Intermediate College at Cuddapah, opening of new subjects or courses of study in the Queen Mary's College, Madras, the Government Arts College, Coimbatore, and the Victoria College, Palghat, and provision for increased admissions in the B.Sc. Chemistry class in the Government Arts College, Anantapur.

(*l*) Raising to the first grade of the Government College at Mangalore.

(*m*) Introduction of Tamil as an optional subject for B.A. classes in the Government College, Coimbatore.

(*n*) Provision for playgrounds for secondary and elementary schools.

(*o*) Introduction of Hindustani in the Middle schools in which the language is not now taught.

The new schemes of the Industries Department (including Cinchona and the Fisheries Departments) cost Rs. 13·54 lakhs, and comprise, among others, the establishment of an Oil Technological Institute in Anantapur District, the opening of a Ceramic School at Gudur, provision of additional accommodation and equipment for the Government Coir School, Beypore, the opening of an Industrial School in North Vizagapatam District for imparting training in the coir industry and the reorganization of the Industrial Engineering Workshops, Madras. The schemes of the Medical Department (cost Rs. 10·50 lakhs) include the provincialization of the Ettapur Children's Sanatorium, the purchase of a deep X-Ray plant for the King George Hospital, Vizagapatam, provision for the conversion of the rural dispensary at Seethampeta, Vizagapatam Agency, into a regular dispensary, the training of additional midwives in courses given in the languages of the Province, increase of bed strength and employment of additional staff in the Government Headquarters Hospitals at Salem, Vellore, Cuddalore and Tanjore, building grants to the St. Joseph's Leprosy Hospital at Kankanadi and to the London Mission Hospital, Bellary, and the construction of additional buildings in the Government Tuberculosis Sanatorium, Tambaram.

New schemes of the Labour Department will cost Rs. 6·29 lakhs and will include grant to the Shabari Ashram for the construction of model huts and a weaving hall, provision for opening of new Labour Department hostels, additional funds for scholarships and schooling charges, provision for payment of additional lump-sum boarding grants, provision for development of the weaving industry in the Criminal Tribes Settlement, Chintaladevi, provision for the appointment of additional teachers in the Labour Department schools and the sinking of wells for Kallars in Madura District, and for the Yenadi colonies at Kallivedu and Nerpakota.

The Agricultural Department gets Rs. 6·07 lakhs towards the acquisition of land for a permanent farm for the Agricultural College, Bapatla, for the reorganization of the Marketing Section of the Agricultural Department, for the extension of the area under the nursery at the Pomological Station, Coonoor, and for opening of two agricultural depots (one at Gummalakshmipuram village and the other at Modemkhallu village). The share of the Public Health Department is Rs. 4·11 lakhs, chiefly for the introduction of anti-malarial measures in the new settlers' colonies in Malabar district, the

control of malaria in the Koya villages in the Polavaram Agency, West Godavari District, a grant to the Salem District Board for anti-malarial operations, a grant for a partial drainage scheme in the Chittoor Municipality, a grant to the Madras Corporation for laying a separate water-supply trunk main to South Madras and improvements to the King Institute, Guindy. The Forest Department gets Rs. 3·29 lakhs, mainly for the transfer of management of Panchayat Forests in certain districts to the Forest Department and for the extension and improvement of the road system in the Nilambur Forest division. The Veterinary Department gets Rs. 2 26 lakhs, chiefly for the construction of a students' hostel at the Livestock Research Station, Hosur, for the construction of quarters for the staff, etc., for the scheme for the salvage of dry cows from Madras City, and for a grant to the Madras Corporation for opening three veterinary dispensaries in Madras City.

The Judicial Department gets Rs. 1·75 lakhs for the revision of the scale of fees of Law Officers, for the extension of the District Court building, Vizagapatam, and for appointment of temporary Sub-Judges and District Munsifs in certain mufassal courts to clear up arrears of work. The Printing Department gets a provision of Rs. 1·53 lakhs for acquisition of sites in Tondiarpet for the construction of quarters for the employees of the Government Press, Madras. Under Civil Works, a total provision of Rs. 52·90 lakhs (excluding grants-in-aid to local bodies and establishment) has been made, chiefly for expenditure on road works (other than those on National Highways) included in the Post-war Road Development programme. A few new schemes have been sanctioned also for the Registration, Jail, Scientific, Co-operation and Electricity Departments.

**Expenditure on nation-building services.**

23. The following figures indicate the progress of expenditure since 1943–4 on nation building services :—

| Services. | 1943–4. | 1944–5. | 1945–6. | 1946–7. | 1947–8, Revised Estimate. | 1948–9, Budget Estimate. |
|---|---|---|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| Education .. .. | 3,18·71 | 3,66·16 | 4,59·72 | 5,90·27 | 7,26·87 | 8,20·43 |
| Medical .. .. | 1,30·10 | 1,52·62 | 1,80·00 | 2,15·98 | 2,34·54 | 2,50·88 |
| Public Health .. | 28·69 | 41·94 | 54·48 | 87·37 | 1,91·61 | 82·83 |
| Irrigation Works .. | 66·18 | 94·19 | 97·42 | 1,54·68 | 3,31·66 | 5,30·66 |
| Agriculture .. .. | 38·29 | 48·11 | 74·06 | 1,05·70 | 2,18·45 | 1,68·82 |
| Veterinary .. .. | 15·70 | 20·09 | 23·64 | 26·95 | 33·07 | 37·74 |
| Co-operation .. | 17·54 | 22·04 | 30·93 | 44·33 | 45·67 | 37·95 |
| Industries .. .. | 47·55 | 65·14 | 72·49 | 97·78 | 1,29·08 | 1,53·60 |
| Total .. | 6,62·76 | 8,10·29 | 9,92·74 | 13,23·06 | 19,10·95 | 20,82·91 |

**Capital expenditure outside the Revenue Account, 1948–9.**

24. The total capital expenditure outside the Revenue Account (excluding the net outlay on State Trading Schemes and the net expenditure on commutation of pensions, which will be met from current revenues) is Rs. 10,45·68 lakhs against Rs. 8,31·54 lakhs in the revised estimate for 1947–8, i.e., an increase of Rs. 2,14·14 lakhs. There is a large increase of Rs. 1,63·46 lakhs under Irrigation schemes due to larger provision for the Tungabadhra and Lower Bhavani Projects, the inclusion of a lump-sum provision of Rs. 38 lakhs for Grow More Food Irrigation Schemes, and provision for three new schemes, viz., second stage of the Rellapad and Reddicalva Project, the provision of irrigation facilities to the dry lands of Kankatam and Mukkollu villages, and to the provision of irrigation facilities, Kanur and other villages in West Godavari District. The provision for Capital outlay on Civil Works shows an increase of Rs. 67·53 lakhs mainly due to larger provision made for the construction of huts for the Armed Reserve Police and the construction of buildings for the King George Hospital, Vizagapatam, the Headquarters Hospital, Calicut, the Nursing Home of the General Hospital, Madras, the Agricultural College, Bapatla, the Arts College, Rajahmundry, and the Veterinary College, Madras, and provision for four new schemes, viz., construction of buildings for Basic training schools, reconstruction of the Headquarters Hospital, Ellore, improvements to the King Institute, Guindy, and construction of quarters for Police subordinates. There is also an increase of Rs. 31·61 lakhs in the provision for Capital Outlay on Industrial Development mainly on account of the provision for the purchase of shares in the Provincial Industrial Finance Corporation. Larger provision has also been made for Government Cinchona Plantations, including a sum of Rs. ·65 lakh for a new scheme, viz., construction of quarters for staff in the Cinchona Department. These increases are partly offset by the special provision of Rs. 25 lakhs made in the revised estimate, 1947–8, for the purchase of shares in the Ammonium Sulphate Factory that the Central Government are constructing at Sindhri, Bihar. An increase of Rs. 22·05 lakhs under Electricity Schemes is due to larger provision for various electricity schemes, especially Moyar Hydro-Electric Scheme (Rs. 70 lakhs), Madras Power Station Extension (Rs. 52 lakhs), Machkand Hydro-Electric Scheme (Rs. 34 lakhs) and Pykara Plant Extension (Rs. 16 lakhs), partly offset by smaller provision for Madura Thermal Station (Rs. 16 lakhs), Madras-Mettur Inter-connexion (Rs. 11 lakhs), and the special provision of Rs. 1,33 lakhs made in the revised estimate, 1947–8, for the purchase of the Madras Electricity System.

**Loans and advances by the Provincial Government, 1948–9.**

25. The budget estimate takes credit for recoveries amounting to Rs. 3,47·15 lakhs and provides a sum of Rs. 4,85·28 lakhs for advances, including Rs. 40 lakhs for short-term loans to Madras Co-operative Central Land Mortgage Bank and Rs. 2,00 lakhs to the Madras Provincial Co-operative Bank for financing procurement operations. Rupees 48·17 lakhs has been provided for new loans to local bodies, including Rs. 2·25 lakhs for a loan to the Madras Improvement Trust for the Cox Cheri Improvement Scheme and Rs. 36·02 lakhs for loans to the Madras Corporation for construction of roads, markets, water-supply, drainage and other public health schemes.

**Other debt, deposit, advance and remittance heads, 1948–9.**

26. The net receipts in the Budget under debt, deposit, advance and remittance heads (other than loans and advances by the Provincial Government) are greater than in the revised estimate for 1947–8 by Rs. 2,12·33 lakhs. This increase is the net effect mainly of the absence of any provision for investment of cash balances in 1948–9 against about Rs. 18,97 lakhs in 1947–8 and larger net credits under remittances, partly offset by the absence of the credit for a new loan in 1948–9 against Rs. 6 crores in 1947–8, withdrawal of Rs. 5,62 lakhs from the Revenue Reserve Fund in 1948–9 to cover the anticipated revenue deficit against the transfer of Rs. 2,55 lakhs to the Revenue Reserve Fund in 1947–8, absence of any special contribution to the Water-Supply Fund in 1948–9 against Rs. 1 crore in 1947–8, and larger net withdrawals under Civil Deposits due to the gradual relaxation of control measures in regard to foodgrains, etc.

**Opening and closing balances, 1948–9.**

27. The opening balance for 1948–9 is estimated at Rs. 58·17 lakhs in cash and Rs. 24,78·90 lakhs in securities held in the Cash Balance Investment Account and Rs. 23,31·99 lakhs in securities held in the Revenue Reserve Fund. The closing balance is estimated at Rs. 74·74 lakhs in cash and Rs. 3,78·90 lakhs in securities in the Cash Balance Investment Account and Rs. 23,31·99 lakhs in securities held in the Revenue Reserve Fund. It is anticipated that the Government will hold on the 31st March 1949, in addition to the above balances, securities purchased for Rs. 4,23·58 lakhs belonging to the Sinking Fund Investment Account, the Famine Relief Fund and the Electricity Depreciation Reserve and Special Reserve Funds.

**Outstanding liabilities and assets of the Madras Government on the 31st March 1949.**

28. *Appendix II* in Part III of this Memorandum gives a detailed statement of the Government's liabilities and of their assets of certain kinds. The total liabilities as on the 31st March 1949 are estimated at Rs. 76,96·34 lakhs and assets of the classes listed at Rs. 94,69·68 lakhs.

The Madras Government have guaranteed, for public reasons, the due discharge by certain public bodies of certain liabilities in curred by them; the details of these guarantees are given in appendix VIII.

D. W. DODWELL,
*Financial Secretary.*

# SUMMARY OF THE FINANCIAL POSITION FROM 1946-7 (ACCOUNTS) TO 1948-9 (BUDGET)

## A. STATEMENT OF THE REVENUE AND OF

**Revenue.**

| Major head. (1) | Accounts, 1946-7. (2) | Budget Estimate, 1947-8. (3) | Revised Estimate, 1947-8. (4) | Budget Estimate, 1948-9. (5) |
|---|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| **A. Principal Heads of Revenue.** | | | | |
| IV. TAXES ON INCOME OTHER THAN CORPORATION TAX .. .. | 4,48·05 | 6,23·50 | 6,85·00 | 6,85·00 |
| VII. LAND REVENUE— GROSS RECEIPTS .. .. | 8,53·37 | 8,51·54 | 8,21·50 | 8,01·36 |
| *Deduct*—PORTION OF LAND REVENUE DUE TO IRRIGATION .. .. | — 3,05·29 | — 2,89·67 | — 2,90·89 | — 2,90·97 |
| NET RECEIPTS .. .. | 5,48·08 | 5,61·87 | 5,30·61 | 5,10·39 |
| VIII. PROVINCIAL EXCISE .. .. | 14,67·99 | 9,58·87 | 10,54·23 | 3,84·07 |
| IX. STAMPS .. .. .. .. | 4,37·74 | 4,32·55 | 3,94·62 | 4,25·75 |
| X. FOREST .. .. .. | 1,61·39 | 1,42·87 | 1,67·19 | 1,43·91 |
| XI. REGISTRATION .. .. | 75·96 | 76·04 | 76·09 | 75·81 |
| XII. RECEIPTS UNDER MOTOR VEHICLES ACTS .. .. | 1,31·11 | 1,16·29 | 1,37·84 | 1,38·44 |
| XIII. OTHER TAXES AND DUTIES .. | 8,44·99 | 8,14·36 | 10,43·00 | 13,65·14 |
| **C. Irrigation, Navigation, Embankment and Drainage Works.** | | | | |
| XVII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT— | | | | |
| DIRECT RECEIPTS .. | 12·82 | 11·10 | 12·01 | 11·95 |
| PORTION OF LAND REVENUE DUE TO WORKS. | 1,89·42 | 1,88·07 | 1,87·87 | 1,88·28 |
| TOTAL—GROSS RECEIPTS .. | 2,02·24 | 1,99·17 | 1,99·88 | 2,00·23 |
| *Deduct*—WORKING EXPENSES. | — 79·38 | — 73·41 | — 97·84 | — 81·99 |
| NET RECEIPTS .. .. | 1,22·86 | 1,25·76 | 1,02·04 | 1,18·24 |
| XVIII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT— | | | | |
| DIRECT RECEIPTS .. | 3·02 | 2·38 | 2·69 | 2·55 |
| PORTION OF LAND REVENUE DUE TO WORKS .. | 1,15·87 | 1,01·60 | 1,03·02 | 1,02·69 |
| Total .. | 1,18·89 | 1,03·98 | 1,05·71 | 1,05·24 |
| **E. Debt Services.** | | | | |
| XX. INTEREST .. .. .. | 1,24·43 | 77·56 | 79·96 | 96·95 |
| **F. Civil Administration.** | | | | |
| XXI. ADMINISTRATION OF JUSTICE .. | 48·92 | 47·93 | 60·42 | 51·80 |
| XXII. JAILS AND CONVICT SETTLEMENTS .. .. .. | 13·93 | 15·97 | 12·94 | 12·60 |
| XXIII. POLICE .. .. .. .. | 15·66 | 13·18 | 15·83 | 15·98 |
| Carried over .. | 45,60·00 | 41,10·73 | 44,65·48 | 41,29·32 |

## THE EXPENDITURE ON REVENUE ACCOUNT.

### Expenditure.

| Major head. (1) | Accounts, 1946–7. (2) | Budget Estimate, 1947–8. (3) | Revised Estimate, 1947–8. (4) | Budget Estimate, 1948–9. (5) |
|---|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| **A. Direct Demands on the Revenue.** | | | | |
| 7. LAND REVENUE .. .. .. | 27·30 | 28·89 | 28·78 | 29·24 |
| 8. PROVINCIAL EXCISE .. .. | 53·09 | 62·03 | 60·05 | 59·57 |
| 9. STAMPS .. .. .. .. | 18·23 | 16·13 | 19·82 | 20·13 |
| 10. FOREST .. .. .. .. | 80·35 | 78·21 | 88·05 | 83·57 |
| 11. REGISTRATION .. .. .. | 43·74 | 45·41 | 49·39 | 50·77 |
| 12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS .. .. .. | 80·66 | 95·27 | 95·97 | 1,00·65 |
| 13. OTHER TAXES AND DUTIES .. | 68·72 | 69·70 | 90·94 | 1,11·25 |
| **C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.** | | | | |
| 17. INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT .. | 91·18 | 99·73 | 96·35 | 1,08·33 |
| 18. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES .. .. .. | 93·81 | 68·99 | 1,13·42 | 1,48·78 |
| 19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS .. .. | ·63 | 2·44 | 6·67 | 6·85 |
| **E. Debt Services.** | | | | |
| 22. INTEREST ON DEBT AND OTHER OBLIGATIONS .. .. .. | 78·52 | 83·09 | 80·90 | 98·39 |
| *Deduct*—INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS, ETC. .. .. .. .. | — 1,30·92 | — 1,58·18 | — 1,49·14 | — 1,81·97 |
| NET AMOUNT MET OUT OF ORDINARY REVENUES .. .. | — 52·40 | — 75·09 | — 68·24 | — 83·58 |
| 23. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT .. .. | 57·00 | 56·24 | 1,44·00 | 74·41 |
| **F. Civil Administration.** | | | | |
| 25. GENERAL ADMINISTRATION .. | 6,14·11 | 5,92·16 | 7,12·68 | 7,05·17 |
| 27. ADMINISTRATION OF JUSTICE .. | 1,42·42 | 1,43·57 | 1,46·47 | 1,54·94 |
| 28. JAILS AND CONVICT SETTLEMENTS .. | 65·78 | 66·44 | 69·73 | 70·28 |
| 29. POLICE .. .. .. .. | 4,05·71 | 3,98·74 | 5,73·40 | 6,40·50 |
| Carried over .. | 17,90·33 | 17,48·86 | 22,27·48 | 22,80·86 |

A. STATEMENT OF THE REVENUE AND OF

**Revenue**—*cont.*

| Major head. (1) | Accounts, 1946-7. (2) | Budget Estimate, 1947-8. (3) | Revised Estimate, 1947-8. (4) | Budget Estimate, 1948-9. (5) |
|---|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| Brought forward .. | 45,60·00 | 41,10·73 | 44,65·48 | 41,29·32 |
| **F. Civil Administration**—*cont.* | | | | |
| XXIV. Ports and Pilotage .. | .. | .. | — 47·08 | .. |
| XXVI. Education .. .. .. | 27·58 | 16·40 | 22·72 | 24·14 |
| XXVII. Medical .. .. .. | 17·73 | 16·11 | 18·50 | 15·98 |
| XXVIII. Public Health .. .. | 5·95 | 4·57 | 7·40 | 5·49 |
| XXIX. Agriculture .. .. | 29·98 | 18·36 | 42·27 | 32·14 |
| XXX. Veterinary .. .. .. | 3·62 | 2·60 | 2·74 | 2·85 |
| XXXI. Co-operation .. .. | 7·68 | 6·68 | 9·40 | 8·58 |
| XXXII. Industries and Supplies. | 60·96 | 55·89 | 65·21 | 65·28 |
| XXXVI. Miscellaneous Departments. | 15·09 | 12·66 | 15·37 | 14·78 |
| **H. Civil Works and Miscellaneous Public Improvements.** | | | | |
| XXXIX. Civil Works .. .. | 66·30 | 42·08 | 63·33 | 61·54 |
| **I. Electricity Schemes.** | | | | |
| XLI. Receipts from Electricity Schemes—Gross Receipts. | 1,25·14 | 1,38·73 | 1,78·03 | 2,29·37 |
| *Deduct*—Working Expenses .. | — 72·24 | — 68·07 | — 1,03·87 | — 1,33·43 |
| Net Receipts .. | 52·90 | 70·66 | 74·16 | 95·94 |
| **J. Miscellaneous.** | | | | |
| XLIV. Receipts in aid of superannuation .. .. | 6·46 | 4·47 | 5·25 | 5·19 |
| XLV. Stationery and Printing .. | 13·02 | 12·79 | 14·24 | 11·00 |
| XLVI. Miscellaneous .. .. | 87·44 | 63·08 | 90·90 | 1,55·49 |
| L. Miscellaneous Adjustments between Central and Provincial Governments. | ·13 | ·14 | ·13 | ·13 |
| LI. Extraordinary Receipts .. | 2,36·47 | 3,86·94 | 6,44·99 | 4,04·46 |
| LII-A. Transfer from Revenue Reserve Fund .. .. | 5,01·00 | 1,49·00 | .. | 5,62·00 |
| LII-B. Civil Defence .. .. | 7·22 | ·22 | 24·16 | .. |
| **Grand Total—Revenue** .. | 56,99·53 | 49,73·38 | 55,19·17 | 55,94·31 |
| Excess of Revenue over Expenditure on Revenue Account, or **Surplus** .. .. .. .. | ·64 | ·57 | ·41 | ·71 |

THE EXPENDITURE ON REVENUE ACCOUNT—*cont.*

**Expenditure**—*cont.*

| Major head. (1) | Accounts, 1946–7. (2) | Budget Estimate, 1947–8. (3) | Revised Estimate, 1947–8. (4) | Budget Estimate, 1948–9. (5) |
|---|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| Brought forward .. | 17,90·33 | 17,48·86 | 22,27·48 | 22,80·86 |
| **F. Civil Administration**—*cont.* | | | | |
| 30B. PORTS AND PILOTAGE .. .. | 4·56 | 10·44 | .. | .. |
| 36. SCIENTIFIC DEPARTMENTS .. .. | 1·21 | 1·31 | 1·45 | 1·49 |
| 37. EDUCATION .. .. .. .. | 5,90·27 | 6,99·63 | 7,26·87 | 8,20·43 |
| 38. MEDICAL .. .. .. .. | 2,15·98 | 2,17·45 | 2,34·54 | 2,50·88 |
| 39. PUBLIC HEALTH .. .. .. | 87·37 | 90·97 | 1,91·61 | 82·83 |
| 40. AGRICULTURE .. .. .. | 1,05·70 | 1,16·87 | 2,18·45 | 1,68·82 |
| 41. VETERINARY .. .. .. | 26·95 | 31·00 | 33·07 | 37·74 |
| 42. CO-OPERATION .. .. .. | 44·33 | 61·71 | 45·67 | 37·95 |
| 43. INDUSTRIES AND SUPPLIES .. | 97·78 | 1,17·72 | 1,29·08 | 1,53·60 |
| 43A. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT .. .. .. | .. | .. | ·26 | 4·23 |
| 47. MISCELLANEOUS DEPARTMENTS .. | 87·49 | 96·36 | 1,31·58 | 1,07·17 |
| Total .. | | | | |
| **H. Civil Works and Miscellaneous Public Improvements.** | | | | |
| 50. CIVIL WORKS— | | | | |
| PUBLIC WORKS AND HIGHWAYS DEPARTMENTS .. .. .. | 3,58·09 | 6,06·36 | 5,62·46 | 6,25·24 |
| GRANTS-IN-AID .. .. .. | 33·21 | 40·67 | 37·50 | 58·62 |
| Total .. | 3,91·30 | 6,47·03 | 5,99·96 | 6,83·86 |
| **I. Electricity Schemes.** | | | | |
| 52. INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES .. .. | 39·45 | 56·42 | 50·38 | 70·38 |
| 52A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES .. .. .. .. | 2·32 | — 1·28 | 2·40 | — ·06 |
| **J. Miscellaneous.** | | | | |
| 54. FAMINE .. .. .. .. | 20·39 | 3·65 | 10·00 | 5·00 |
| 55. SUPERANNUATION ALLOWANCES AND PENSIONS .. .. .. | 1,42·97 | 1,63·68 | 1,58·14 | 1,53·75 |
| 55A. COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES .. .. .. | 2·68 | 9·58 | 3·37 | 3·87 |
| 56. STATIONERY AND PRINTING .. | 51·66 | 45·76 | 64·67 | 56·04 |
| 57. MISCELLANEOUS .. .. .. | 5,21·98 | 1,12·41 | 1,15·79 | 1,96·01 |
| 63. EXTRAORDINARY CHARGES— | | | | |
| NET OUTLAY ON STATE TRADING SCHEMES .. .. .. | 12,19·51 | 6,07·07 | 1,18·31 | 4,04·42 |
| OTHER ITEMS .. .. .. | 2,15·89 | 1,13·43 | 1,79·74 | 73·82 |
| Total .. | 14,35·40 | 7,20·50 | 2,98·05 | 4,78·24 |
| 64A. TRANSFER TO REVENUE RESERVE FUND .. .. | .. | .. | 2,55·00 | .. |
| 64B. CIVIL DEFENCE .. .. .. | 38·77 | 22·79 | 20·94 | ·51 |
| **Grand Total—Expenditure on Revenue Account** .. .. .. .. | 56,98·89 | 49,72·81 | 55,18·76 | 55,93·60 |
| EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER REVENUE, OR **Deficit.** | .. | .. | .. | .. |

B. STATEMENT OF RECEIPTS

Receipts.

| Head of account. (1) | Accounts, 1946–7. (2) | Budget Estimate, 1947–8. (3) | Revised Estimate, 1947–8. (4) | Budget Estimate, 1948–9. (5) |
|---|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| EXCESS OF REVENUE OVER EXPENDITURE .. .. .. .. .. | ·64 | ·57 | ·41 | ·71 |
| **N. Public Debt Incurred.** | | | | |
| I. PERMANENT DEBT .. .. .. | 4,09·30 | .. | .. | .. |
| II. FLOATING DEBT— | | | | |
| TREASURY BILLS .. .. .. | .. | 2,50·00 | .. | 4,00·00 |
| OTHER FLOATING LOANS .. | 10·00 | 2,50·00 | 2,00·00 | 3,00·00 |
| III. LOANS FROM THE CENTRAL GOVERNMENT .. .. .. | ·01 | .. | 6,00·00 | .. |
| **Total ..** | **4,19·31** | **5,00·00** | **8,00·00** | **7,00·00** |
| **O. Unfunded Debt.** | | | | |
| STATE PROVIDENT FUNDS .. .. | 83·78 | 71·55 | 79·30 | 76·40 |
| Total .. | 83·78 | 71·55 | 79·30 | 76·40 |
| **P. Deposits and Advances.** | | | | |
| *I. Deposits Bearing Interest—* | | | | |
| DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS .. | ·63 | ·65 | ·86 | 1·25 |
| *II. Deposits Not Bearing Interest—* | | | | |
| *(A) Sinking Funds—* | | | | |
| APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT— | | | | |
| SINKING FUNDS .. .. | 41·89 | 54·12 | 60·38 | 75·60 |
| OTHER APPROPRIATIONS .. | 20·65 | 7·66 | 89·16 | 4·35 |
| SINKING FUND INVESTMENT ACCOUNT .. .. .. | .. | .. | .. | .. |
| Carried over .. | **63·17** | **62·43** | **1,50·40** | **81·20** |

AND DISBURSEMENTS.

**Disbursements.**

| Head of account. (1) | Accounts, 1946–7. (2) | Budget Estimate, 1947–8. (3) | Revised Estimate, 1947–8. (4) | Budget Estimate, 1948–9. (5) |
|---|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| Excess of Expenditure over Revenue .. .. .. .. | .. | .. | .. | .. |
| **CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.** | | | | |
| 68. Construction of Irrigation, Navigation, Embankment and Drainage Works .. | 60·24 | 1,87·48 | 2,11·57 | 3,75·03 |
| 72. Capital Outlay on Industrial Development .. | 13·98 | 1,38·46 | 53·43 | 85·04 |
| 81. Capital Account of Civil Works outside the Revenue Account .. | 10·72 | 99·25 | 24·35 | 91·88 |
| 81A. Capital Outlay on Electricity Schemes .. | 1,00·85 | 4,72·61 | 4,71·68 | 4,93·73 |
| 82. Capital Account of other Provincial Works outside the Revenue Account .. | 2·76 | .. | 70·51 | .. |
| 83. Payments of Commuted Value of Pensions .. | .. | .. | .. | .. |
| 85A. Capital Outlay on Provincial Schemes of State Trading .. .. .. | .. | .. | .. | .. |
| Total .. | 1,88·55 | 8,97·80 | 8,31·54 | 10,45·68 |
| **N. Public Debt discharged.** | | | | |
| I. Permanent Debt .. .. | .. | .. | 6·12 | 6·12 |
| II. Floating Debt— | | | | |
| Treasury Bills .. .. | .. | 2,50·00 | .. | 4,00·00 |
| Other Floating Loans .. | 10·00 | 2,50·00 | 2,00·00 | 3,00·00 |
| III. Loans from the Central Government .. .. .. | 20·66 | 7·66 | 89·16 | 4·35 |
| Total .. | 30·66 | 5,07·66 | 2,95·28 | 7,10·47 |
| **O. Unfunded Debt.** | | | | |
| State Provident Funds .. .. | 57·51 | 54·30 | 72·70 | 60·00 |
| Total .. | 57·51 | 54·30 | 72·70 | 60·00 |
| **P. Deposits and Advances.** | | | | |
| *I. Deposits Bearing Interest—* | | | | |
| Deposits of Depreciation Reserve of Government Commercial concerns .. | .. | . | .. | .. |
| *II. Deposits Not Bearing Interest—* | | | | |
| *(A) Sinking Funds—* | | | | |
| Appropriation for Reduction or Avoidance of Debt— | | | | |
| Sinking Funds .. .. | .. | .. | 6·14 | 6·14 |
| Sinking Fund Investment Account .. .. .. | .. | .. | .. | .. |
| Carried over .. | .. | .. | 6·14 | 6·14 |

Receipts—*cont.*

| Head of account. (1) | Accounts, 1946-7. (2) | Budget Estimate, 1947-8. (3) | Revised Estimate, 1947-8. (4) | Budget Estimate, 1948-9. (5) |
|---|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| Brought forward .. | 63·17 | 62·43 | 1,50·40 | 81·20 |
| **P. Deposits and Advances**—*cont.* | | | | |
| *II. Deposits Not Bearing Interest*—cont. | | | | |
| (*B*) *Reserve Funds*— | | | | |
| Famine Relief Fund— | | | | |
| A. Famine Relief Fund .. | 5·32 | 2·97 | 2·69 | 7·63 |
| B. Investment Account .. | 28·18 | .. | 14·33 | 42·00 |
| Provincial Road Fund—Other Account .. .. .. .. | 1·83 | .. | ·60 | .. |
| Fund for the Development of Rural Water-supply .. | ·38 | .. | 1,00·00 | .. |
| Revenue Reserve Fund .. | 42·12 | 68·74 | 3,24·28 | 69·28 |
| Revenue Reserve Fund—Investment Account .. | .. | 1,00·00 | .. | .. |
| Village Reconstruction and Harijan Uplift Fund (Madras). | 4,00·00 | .. | .. | .. |
| Depreciation Reserve Fund—Electricity .. .. .. | 16·15 | 17·26 | 16·32 | 22·36 |
| Special Reserve Fund—Electricity .. .. .. | 7·51 | 6·80 | 6·56 | 8·94 |
| Depreciation Reserve Fund—Government Presses .. .. | ·75 | ·72 | ·80 | ·80 |
| Depreciation Reserve Fund—Government Bus Service .. | .. | .. | .. | 14·28 |
| (*C*) *Other Deposit Accounts*— | | | | |
| Deposits of Local Funds— | | | | |
| District Funds .. .. | 7,40·91 | 7,50·81 | 6,75·56 | 6,40·56 |
| Municipal and other Funds. | 4,75·09 | 4,38·27 | 5,23·61 | 4,60·61 |
| Departmental and Judicial Deposits— | | | | |
| Civil Deposits .. .. | 41,02·72 | 31,75·20 | 28,93·15 | 26,81·66 |
| Other Accounts— | | | | |
| Subventions from Central Road Fund .. .. .. | 22·49 | 19·89 | 28·50 | 26·56 |
| Deposit Account of Grants for Economic Development and Improvement of Rural Areas .. .. .. .. | ·07 | .. | .. | .. |
| Deposit Account of the Grant made by the Indian Central Cotton Committee. | ·54 | ·84 | 1·21 | ·62 |
| Deposit Account of the Grant made by the Indian Council of Agricultural Research .. .. .. | 1·02 | 1·63 | 2·22 | 1·82 |
| Deposit Account of Contributions for Cattle Improvement .. .. .. .. | ·23 | ·53 | .. | .. |
| Deposit Account of Grant from the Central Government for the Development of Sericultural Industry. | ·29 | .. | .. | .. |
| Carried over .. | 59,08·77 | 46,46·09 | 47,40·23 | 40,58·32 |

AND DISBURSEMENTS—*cont.*

Disbursements—*cont.*

| Head of account. (1) | Accounts, 1946-7. (2) | Budget Estimate, 1947-8. (3) | Revised Estimate, 1947-8. (4) | Budget Estimate, 1948-9. (5) |
|---|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| Brought forward .. | .. | .. | 6·14 | 6·14 |
| **P. Deposits and Advances**—*cont.* | | | | |
| *II. Deposits Not Bearing Interest*—cont. | | | | |
| (*B*) *Reserve Funds*— | | | | |
| FAMINE RELIEF FUND— A. FAMINE RELIEF FUND .. | .. | .. | 1·02 | 50·00 |
| B. INVESTMENT ACCOUNT .. | 33·24 | 4·00 | 16·13 | .. |
| PROVINCIAL ROAD FUND—OTHER ACCOUNT .. .. .. .. | 5·03 | 3·20 | 5·00 | ·10 |
| FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY .. | ·38 | .. | 11·93 | 15·85 |
| REVENUE RESERVE FUND— (*a*) REVENUE RESERVE FUND.. | 501·00 | 1,49·00 | .. | 5,62·00 |
| (*b*) INVESTMENT ACCOUNT .. | 920·64 | .. | .. | .. |
| VILLAGE RECONSTRUCTION AND HARIJAN UPLIFT FUND (MADRAS). | 1·72 | 3,39·76 | 74·16 | 77·91 |
| DEPRECIATION RESERVE FUND—ELECTRICITY .. .. .. | 16·73 | 17·34 | 16·62 | 21·96 |
| SPECIAL RESERVE FUND—ELECTRICITY .. .. .. | 7·62 | 6·81 | 6·63 | 8·90 |
| DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES .. | ·18 | ·49 | ·60 | 7·82 |
| DEPRECIATION RESERVE FUND—GOVERNMENT BUS SERVICE .. | .. | .. | .. | .. |
| (*C*) *Other Deposit Accounts*— | | | | |
| DEPOSITS OF LOCAL FUNDS—DISTRICT FUNDS .. .. | 6,74·47 | 7,50·72 | 6,15·43 | 5,80·43 |
| MUNICIPAL AND OTHER FUNDS .. | 4,54·17 | 4,24·73 | 5,00·31 | 4,40·41 |
| DEPARTMENTAL AND JUDICIAL DEPOSITS— CIVIL DEPOSITS .. .. .. | 38,42·99 | 28,15·21 | 29,48·62 | 30,73·55 |
| OTHER ACCOUNTS— SUBVENTIONS FROM CENTRAL ROAD FUND .. .. .. | 22·39 | 19·89 | 28·85 | 26·57 |
| DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS .. .. .. | ·14 | ·06 | ·17 | .. |
| DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE .. .. | ·60 | ·84 | 1·87 | ·62 |
| DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN COUNCIL OF AGRICULTURAL RESEARCH .. .. .. | 1·51 | 1·63 | 2·24 | 1·82 |
| DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENT .. .. .. .. | ·23 | ·53 | .. | .. |
| DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURAL INDUSTRY. | ·29 | .. | .. | .. |
| Carried over .. | 64,83·33 | 45,34·21 | 42,35·72 | 48,74·08 |

Receipts—*cont.*

| Head of account. (1) | Accounts, 1946–7. (2) | Budget Estimate, 1947–8. (3) | Revised Estimate, 1947–8. (4) | Budget Estimate, 1948–9. (5) |
|---|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| Brought forward .. | 59,08·77 | 46,46·09 | 47,40·23 | 40,58·32 |
| **P. Deposits and Advances**—*cont.* | | | | |
| *II. Deposits Not Bearing Interest*—cont. | | | | |
| (*C*) *Other Deposit Accounts*—cont. | | | | |
| OTHER ACCOUNTS—*cont.* | | | | |
| DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRY .. | ·74 | .. | .. | .. |
| DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE FUND .. .. .. .. | .. | ·10 | ·07 | .. |
| DEPOSIT ACCOUNT OF GRANT BY THE INDIAN CENTRAL SUGARCANE COMMITTEE .. .. | .. | ·23 | ·43 | ·43 |
| DEPOSIT ACCOUNT OF GRANTS FOR THE RELIEF OF GROUNDNUT CULTIVATORS .. .. | .. | ·08 | ·04 | ·05 |
| DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR GRANT OF BONUS FOR GROWING FOOD CROPS IN LIEU OF COTTON .. .. | .. | ·60 | ·60 | ·60 |
| DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN RESEARCH FUND ASSOCIATION. | .. | .. | .. | .. |
| DEPOSIT ACCOUNT OF GRANTS MADE BY THE COUNCIL OF SCIENTIFIC AND INDUSTRIAL RESEARCH .. .. .. | ·09 | .. | .. | .. |
| DEPOSIT ACCOUNT OF GRANT MADE BY THE INDIAN CENTRAL COCONUT COMMITTEE. | ·02 | ·04 | ·12 | ·15 |
| *III. Advances Not Bearing Interest*— ADVANCES REPAYABLE .. .. | 70·27 | 62·87 | 72·73 | 74·31 |
| PERMANENT ADVANCES .. .. | 1·65 | ·24 | ·91 | ·91 |
| ACCOUNTS WITH THE GOVERNMENT OF BURMA .. .. .. .. | .. | .. | .. | .. |
| ACCOUNTS WITH THE RESERVE BANK. | ·43 | ·61 | ·67 | ·54 |
| *IV. Suspense*— CASH BALANCE INVESTMENT ACCOUNT .. .. .. .. | 26,37·71 | 15,00·00 | 21,33·09 | 21,00·00 |
| OTHER SUSPENSE ACCOUNTS .. | 1,00·17 | 30·05 | 35·46 | 30·05 |
| CHEQUES AND BILLS .. .. .. | 7,82·70 | 5,08·00 | 11,61·50 | 11,56·00 |
| DEPARTMENTAL AND SIMILAR ACCOUNTS .. .. .. .. | 7·33 | 4·03 | 9·50 | 9·30 |
| *V. Miscellaneous*— MISCELLANEOUS GOVERNMENT ACCOUNT .. .. .. .. | .. | .. | 6·12 | 6·12 |
| **Total** .. | 95,09·88 | 67,52·94 | 81,61·47 | 74,36·78 |

AND DISBURSEMENTS—*cont.*

Disbursements—*cont.*

| Head of account. (1) | Accounts, 1946–7. (2) | Budget Estimate, 1947–8. (3) | Revised Estimate, 1947–8. (4) | Budget Estimate, 1948–9. (5) |
|---|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| Brought forward .. | 64,83·33 | 45,34·21 | 42,35·72 | 48,74·08 |
| **P. Deposits and Advances**—*cont.* | | | | |
| *II. Deposits Not Bearing Interest*—cont. | | | | |
| *(C) Other Deposit Accounts*—cont. | | | | |
| OTHER ACCOUNTS—*cont.* | | | | |
| DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRY .. | ·84 | .. | .. | .. |
| DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE FUND .. .. .. .. | .. | ·10 | ·07 | .. |
| DEPOSIT ACCOUNT OF GRANTS FROM THE INDIAN CENTRAL SUGARCANE COMMITTEE .. | ·01 | ·23 | ·43 | ·43 |
| DEPOSIT ACCOUNT OF GRANTS FOR THE RELIEF OF GROUNDNUT CULTIVATORS .. | ·53 | ·08 | ·04 | ·05 |
| DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR GRANT OF BONUS FOR GROWING FOOD CROPS IN LIEU OF COTTON .. .. | 5·11 | ·60 | ·60 | ·60 |
| DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN RESEARCH FUND ASSOCIATION .. .. .. .. | ·06 | .. | .. | .. |
| DEPOSIT ACCOUNT OF GRANTS MADE BY THE COMMITTEE OF SCIENTIFIC AND INDUSTRIAL RESEARCH .. .. .. | ·14 | .. | .. | .. |
| DEPOSIT ACCOUNT OF GRANT MADE BY THE INDIAN CENTRAL COCONUT COMMITTEE .. | ·02 | ·04 | ·12 | ·15 |
| *III. Advances Not Bearing Interest*— | | | | |
| ADVANCES REPAYABLE .. .. | 70·03 | 62·92 | 76·36 | 73·85 |
| PERMANENT ADVANCES .. .. | 1·59 | ·53 | ·69 | ·79 |
| ACCOUNTS WITH THE GOVERNMENT OF BURMA .. .. .. .. | ·01 | .. | — ·01 | .. |
| ACCOUNTS WITH THE RESERVE BANK. | ·55 | ·66 | ·54 | ·54 |
| *IV. Suspense*— | | | | |
| CASH BALANCE INVESTMENT ACCOUNT .. .. .. .. | 23,87·83 | 6,20·00 | 18,96·77 | .. |
| OTHER SUSPENSE ACCOUNTS .. | 1,19·72 | 28·05 | 35·49 | 30·05 |
| CHEQUES AND BILLS .. .. .. | 7,65·95 | 5,06·00 | 11,73·50 | 11,51·00 |
| DEPARTMENTAL AND SIMILAR ACCOUNTS .. .. .. .. | 7·35 | 6·03 | 12·60 | 13·30 |
| *V. Miscellaneous*— | | | | |
| MISCELLANEOUS GOVERNMENT ACCOUNT .. .. .. .. | 42·23 | 35·63 | 41·34 | 43·69 |
| Total .. | 98,85·30 | 57,95·08 | 74,74·26 | 61,88·53 |

Receipts—*cont.*

| Head of account. (1) | Accounts, 1946–7. (2) | Budget Estimate, 1947–8. (3) | Revised Estimate, 1947–8. (4) | Budget Estimate, 1948–9. (5) |
|---|---|---|---|---|
| **R. Loans and Advances by the Provincial Government.** | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.— | | | | |
| SHORT-TERM LOANS TO MADRAS CO-OPERATIVE CENTRAL LAND MORTGAGE BANK .. .. .. | 26·00 | 31·00 | 31·00 | 35·00 |
| OTHER LOANS .. .. .. .. | 1,07·87 | 84·66 | 3,14·87 | 3,08·55 |
| LOANS TO GOVERNMENT SERVANTS .. | ·95 | ·41 | 3·62 | 3·60 |
| **Total** .. | **1,34·82** | **1,16·07** | **3,49·49** | **3,47·15** |
| **S. Remittances.** | | | | |
| CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER .. .. | 73,32·17 | 69,02·18 | 72,46·57 | 72,80·57 |
| REMITTANCES BY BILLS .. .. | .. | .. | .. | .. |
| RESERVE BANK OF INDIA REMITTANCES. | 35·20 | .. | — 33·33 | .. |
| ADJUSTING ACCOUNT BETWEEN CENTRAL (NON-RAILWAYS) AND PROVINCIAL GOVERNMENTS .. .. .. | 1,08·75 | .. | — 1,46·27 | .. |
| ADJUSTING ACCOUNT WITH RAILWAYS. | — ·01 | .. | ·01 | .. |
| INTER-PROVINCIAL SUSPENSE ACCOUNT. | .. | .. | .. | .. |
| Total .. | 74,76·11 | 69,02·18 | 70,66·98 | 72,80·57 |
| Total—Receipts .. | **1,76,24·54** | **1,43,43·31** | **1,64,57·65** | **1,58,41·61** |
| **V. Opening Cash Balance** .. | **3,10·09** | **55·73** | **1,96·97** | **58·17** |
| GRAND TOTAL .. | **1,79,34·63** | **1,43,99·04** | **1,66,54·62** | **1,58,99·78** |

Disbursements—*cont.*

| Head of account. (1) | Accounts, 1946–7. (2) | Budget Estimate, 1947–8. (3) | Revised Estimate, 1947–8. (4) | Budget Estimate, 1948–9. (5) |
|---|---|---|---|---|
| **R. Loans and Advances by the Provincial Government.** | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.— | | | | |
| SHORT-TERM LOANS TO MADRAS CO-OPERATIVE CENTRAL LAND MORTGAGE BANK .. .. .. | 38·40 | 40·00 | 35·00 | 40·00 |
| OTHER LOANS .. .. .. .. | 1,82·30 | 1,46·44 | 5,99·28 | 4,35·16 |
| LOANS TO GOVERNMENT SERVANTS .. | 3·45 | 2·07 | 10·22 | 10·12 |
| Total .. | 2,24·15 | 1,88·51 | 6,44·50 | 4,85·28 |
| **S. Remittances.** | | | | |
| CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER .. .. | 73,19·49 | 69,00·82 | 72,91·08 | 73,35·08 |
| REMITTANCES BY BILLS .. .. | .. | .. | .. | .. |
| RESERVE BANK OF INDIA REMITTANCES. | 10·86 | .. | — 11·88 | .. |
| ADJUSTING ACCOUNT BETWEEN CENTRAL (NON-RAILWAYS) AND PROVINCIAL GOVERNMENTS .. .. .. | 21·17 | .. | — 1·06 | .. |
| ADJUSTING ACCOUNT WITH RAILWAYS.. | — ·03 | .. | ·03 | .. |
| INTER-PROVINCIAL SUSPENSE ACCOUNT. | .. | .. | .. | .. |
| Total .. | 73,51·49 | 69,00·82 | 72,78·17 | 73,35·08 |
| Total—Disbursements .. | 1,77,37·66 | 1,43,44·17 | 1,65,96·45 | 1,58,25·04 |
| V. Closing Cash Balance .. | 1,96·97 | 54·87 | 58·17 | 74·74 |
| GRAND TOTAL .. | 1,79,34·63 | 1,43,99·04 | 1,66,54·62 | 1,58,99·78 |

Reference to pages in the Detailed Budget Estimate of Revenue.

# PART II.

## Detailed Memorandum explaining the figures in the Budget Estimates of Revenue and Demands for Grants, and of Certain Special Funds.

### GENERAL.

1. This part of the memorandum is intended to explain the chief variations in the figures given in the Annual Financial Statement, as between the budget estimates and the revised estimates of the current year and as between those revised estimates and the budget estimates of the ensuing year. For this purpose, the major heads of account in respect of receipts and the demands for grants in respect of disbursements have been adopted as the main units. They are further subdivided according to minor heads, as in the Annual Financial Statement.

2. An abstract of the figures by minor heads is given first under each main unit. This is followed by general explanations of the various items of receipts or disbursements booked under each minor head, with a view to giving a general idea of the activities of the various Government departments and the nature of the transactions recorded against each minor head. Variations in the figures are explained as a rule only if the variation exceeds Rs. ·50 lakh under a single minor head.

3. The extra provision required under each demand for grant for the additional expenditure on account of the revision of the rates of dearness allowance of Government servants, etc., has been estimated roughly and a lump-sum provision has been made for the purpose in the revised estimate for 1947-8 and the budget estimate for 1948-9 under each demand. When the Government reached a decision in this matter, it was too late in the financial year to get from the estimating officers precise figures as to the additional amounts to be provided on this account under each minor and sub-head of account. Reference to this factor has not been made under each demand for grant, as it seems unnecessary to repeat the same explanation under each demand.

### REVENUE.

#### IV. Taxes on Income other than Corporation Tax.

| Reference | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| 1 | Share of net proceeds of income-tax assigned to Provinces .. .. .. .. .. | 4,48·05 | 5,23·50 | 6,85·00 | 6,85·00 |
| | Taxes on agricultural income .. .. .. | .. | 1,00·00 | .. | .. |
| | Total .. | 4,48·05 | 6,23·50 | 6,85·00 | 6,85·00 |

*Revenue.*

4. *Share of net proceeds of income-tax assigned to Provinces.*—Section 138 of the Government of India Act, 1935, as adapted by the India (Provisional Constitution) Order, 1947, lays down that taxes on income other than agricultural income shall be levied and collected by the Dominion Government and that a prescribed percentage of the net proceeds shall be assigned to the Provinces, etc., and shall be distributed among them in such manner as may be prescribed. Notwithstanding any such assignment, the Dominion Government may retain out of the moneys assigned to Provinces, etc., in each year of a prescribed period such sum as may be prescribed and in each year of a further prescribed period a progressively decreasing sum. The latter period may be extended by the Governor-General if he is satisfied that the maintenance of the financial stability of the Dominion Government requires him to do so.

5. The Government of India (Distribution of Revenues) Order, 1936, prescribes that the assignment to Provinces, etc., shall be 50 per cent of the net proceeds of the tax and that the share of the Madras Government shall be 15 per cent of the amount assigned. It also prescribes that each of the two periods referred to in section 138 shall be five years, the first period commencing from the 1st April 1937, and the second period from the expiration of the first period. According to the Government of India (Distribution of Revenues) (Amendment) Order, 1940, the sum to be retained by the Central Government out of the assignment to Provinces, etc., has been fixed at 4½ crores of rupees from 1939-40 to 1941-2. This amount was to have been progressively reduced from 1942-3 so as to be completely extinguished by five equal annual steps. But the Governor-General permitted the Central Government to continue to retain the full sum of Rs. 4½ crores in each of the years 1942-3 to 1945-6. The beginning of the second five-year period during which the amount is to be progressively reduced was thus postponed from 1942-3 to 1946-7.

In view of the partition of the country, it will be necessary for the Government of India to issue a fresh order regarding the distribution of the net proceeds of the income-tax in the Dominion of India.

6. *Taxes on agricultural income.*—The Provincial Government have power to levy a tax on agricultural income.

Reference to pages in the Detailed Budget Estimate of Revenue.

EXPLANATION OF VARIATIONS.

7. *Share of net proceeds of income-tax assigned to Provinces.*—The Government of India have stated that they are considering the effects of the partition of India on the divisible proceeds of taxes on income. Pending a further communication from them, the Madras Government's share of the net proceeds of the tax for 1947–8 and 1948–9 has been estimated at Rs. 685 lakhs in each year.

8. *Taxes on agricultural income.*—The budget estimate for 1947–8 took credit for an amount of Rs. 1 crore as the probable receipts from the agricultural income-tax which was proposed to be levied from that year. As the proposal has since been deferred, no credit has been taken on this account in the revised estimate for 1947–8 or the budget estimate for 1948–9.

## VII. Land Revenue.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | |
|---|---|---|---|---|---|
| Ordinary revenue .. .. .. | 8,31·75 | 8,30·00 | 8,03·00 | 7,83·00 | 1—5 |
| Sale-proceeds of waste lands and redemption of land-tax .. .. .. .. | 1·96 | 2·55 | 1·40 | 1·40 | |
| Recoveries on account of survey and settlement charges .. .. .. | 1·97 | 1·35 | 1·00 | 1·00 | |
| Rents of fisheries .. .. .. | 2·91 | 2·50 | 3·16 | 3·10 | |
| Recoveries of overpayments .. .. | ·29 | ·14 | ·95 | ·29 | |
| Collection of payments for services rendered. | ·44 | ·47 | ·47 | ·47 | |
| Miscellaneous .. .. .. .. | 15·23 | 17·43 | 15·22 | 15·10 | |
| *Deduct*—Portion of land revenue due to irrigation .. .. .. .. | — 3,05·29 | — 2,89·67 | — 2,90·89 | — 2,90·97 | |
| Total .. | 5,49·26 | 5,64·77 | 5,34·31 | 5,13·39 | |
| *Deduct*—Refunds .. .. .. | — 1·18 | — 2·90 | — 3·70 | — 3·00 | |
| Grand Total .. | 5,48·08 | 5,61·87 | 5,30·61 | 5,10·39 | |

*Revenue.*

9. *Ordinary revenue.*—The main items under 'Ordinary revenue' are the following:—

(1) Fixed peshkash (about Rs. 47 lakhs) from permanently-settled estates and quit-rent (about Rs. 7 lakhs) on inam villages held on shrotriyam or favourable tenure;

(2) Assessment on lands held under ryotwari tenure inclusive of charges for supply of water which are consolidated with the assessment, second-crop assessment on single-crop wet lands and water-rate on dry lands including penalty for irrigation without permission;

(3) Miscellaneous revenue, such as quit-rent on minor inams; water-rates charged on permanently-settled estates, whole inam villages and minor inams; receipts on account of proprietary estates village service; revenue from lands cultivated but not held on patta and from cultivated poramboke lands; ground-rent in towns; and rents from river islands; and

(4) Revenue collected by the Revenue Department on behalf of other authorities, the main items being land-cess in aid of the resources of district boards (calculated at 2 annas in the rupee on the land revenue assessment and water-rates) and the elementary education tax levied as a surcharge on land-cess. These receipts are initially credited to the minor head Ordinary revenue and adjusted in reduction of receipts when they are passed on to the authorities on whose behalf they are collected.

Reference to pages in the Detailed Budget Estimate of Revenue.

10. *Sale-proceeds of waste lands and redemption of land-tax.*—These accrue from the sale of lands at the disposal of Government, the capitalized value of land revenue assessable on land acquired for the Central Government and Railway Administrations in certain cases, and the sale-proceeds, in excess of the amount of revenue dues, of lands sold for non-payment of revenue.

11. *Recoveries on account of survey and settlement charges.*—These are mostly from local bodies, estates and private persons on account of survey and settlement work undertaken on their behalf.

12. *Rents of fisheries.*—The fishery rentals collected on behalf of local bodies are credited to this head. The payment to the local bodies is shown under the expenditure head " 7. Land Revenue—Assignments and compensations ".

13. *Recoveries of overpayments.*—Overpayments to Government servants whose pay and allowances are debited to the head " 7. Land Revenue " which are recovered in a subsequent year are credited to this minor head.

14. *Collection of payments for services rendered.*—This head is intended for receipts on account of services rendered which cannot be adjusted in reduction of charges under the rules.

15. *Miscellaneous.*—Under this minor head are shown rents of buildings; receipts from quarries in and mineral produce from lands other than those under the management of the Forest Department; tree revenue collected on behalf of local bodies; sale-proceeds of usufructs and withered trees on Government lands; revenue from trees and minor forest produce on unreserved lands; recovery of the cost of survey instruments and maps supplied to local bodies and private parties and of printing and supply of maps to other departments; fees for revenue processes, and fines and forfeitures of revenue courts; fees for the inclusion in the regular ayacut of an irrigation system of areas already under irrigation under one form or another; and other items.

16. *Deduct—Portion of land revenue due to irrigation.*—In this Province, fees for the supply of water from Government irrigation works are consolidated with the land revenue demand and collected by the Revenue Department. For administrative purposes, an approximate amount which may be regarded as being due to the irrigation facilities provided is calculated and deducted from the head " VII. Land Revenue " and credited to the heads XVII or " XVIII. Irrigation ", according as the irrigation sources are those for which capital and revenue accounts are kept or those for which no capital accounts are kept.

17. *Refunds.*—Land revenue and cesses collected in excess and subsequently remitted and payment to owners of the balance after adjusting Government dues of sale-proceeds of lands sold for default in payment of revenue are the main items of refunds under this head.

## Explanation of Variations.

18. *Ordinary revenue.*—The decrease in the revised estimate for 1947–8 ~~and~~ the further decrease in the budget estimate for 1948-9 are due mainly to the increased provision made for remissions with reference to the failure of the north-east monsoon of 1947 in certain areas. The provision made for remissions is Rs. 20 lakhs in the current year and Rs. 50 lakhs in the budget year.

19. *Sale-proceeds of waste lands and redemption of land-tax.*—The receipts under this head are of a fluctuating character. The estimates are based on the progress of actuals in the current year.

20. *Rents of Fisheries.*—The estimates are based on the progress of actuals.

21. *Recoveries of overpayments.*—The revised estimate for 1947–8 is based on the actual collections to the end of November 1947, which are larger than those of the corresponding period in 1946–7. The budget estimate for 1948-9 provides only for the normal receipts.

22. *Miscellaneous.*—The receipts under this head comprise several items of a fluctuating nature. The revised estimate for 1947–8 is based on the progress of actuals in the current year.

23. *Deduct—Portion of land revenue due to irrigation.*—The increase in the revised estimate for 1947–8 is due to the extension of irrigation.

24. *Deduct—Refunds.*—The revised estimate for 1947–8 is based on the progress of actuals in the current year. The budget estimate for 1948-9 provides only for normal refunds.

## VIII. Provincial Excise.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | Reference to pages in the Detailed Budget Estimate of Revenue. |
|---|---|---|---|---|---|
| Country spirits .. .. .. | 633·27 | 445·31 | 535·58 | 209·86 | 3—7 |
| Country fermented liquor .. .. | 646·46 | 389·83 | 338·00 | 101·25 | |
| Malt liquors .. .. .. | 17·12 | 8·81 | 11·24 | 2·29 | |
| Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) .. .. | 51·10 | 34·71 | 38·98 | 15·44 | |
| Receipts from commercial spirits including denatured spirits and medicated wines .. .. .. .. | 1·26 | ·67 | ·86 | ·77 | |
| Opium .. .. .. .. | 60·80 | 40·84 | 83·65 | 36·72 | |
| Duties on medicinal and toilet preparations containing alcohol, opium, etc. | 3·97 | 2·37 | 2·91 | 2·93 | |
| Hemp and other drugs .. .. | 48·94 | 30·38 | 33·71 | 11·54 | |
| Receipts from distilleries .. .. | ·30 | ·02 | ·02 | ·01 | |
| Fines, confiscations and miscellaneous. | 8·28 | 7·33 | 11·36 | 5·10 | |
| Recoveries of overpayments .. .. | ·15 | ·04 | ·09 | ·03 | |
| Collection of payments for services rendered .. .. .. | ·38 | ·24 | ·40 | ·26 | |
| **Total** .. | **1,472·03** | **960·55** | **1,056·80** | **386·20** | |
| *Deduct*—Refunds .. .. .. | — 4·04 | — 1·68 | — 2·57 | — 2·13 | |
| **Grand Total** .. | **1,467·99** | **958·87** | **1,054·23** | **384·07** | |

*Revenue.*

25. This major head records the revenue collected by the Provincial Government in connexion with the control of the manufacture, sale, consumption and other operations connected with alcoholic liquors and hemp drugs and of the sale and consumption of raw opium and manufactured drugs. It does not include the customs duty levied by the Central Government on imported liquors.

26. *Country spirits.*—Duty levied on arrack supplied to shop-keepers for sale to the public and licence fees for the contract supply of arrack for warehouses, wholesale depots and for retail sale at shops and the difference between the issue price of arrack (excluding duty) and the contract price fixed from time to time for the supply of arrack are credited to this head.

27. *Country fermented liquor.*—Tax levied on coconut, sago and date palms, palmyra and dadasal tapped for fermented toddy and licence fees for sale of toddy in shops are credited to this head.

28. *Malt liquors.*—Duty on beer brewed in Madras and Ketty breweries in the Province and on that imported from Bangalore, Pondicherry and from other Provinces, licence fees for the sale of beer and gallonage fee on beer sold under foreign liquor fixed fee licences are the main items credited to this head. Ketty brewery was closed from the 1st October 1947.

29. *Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).*—Duty on wines and spirits manufactured in India, licence fees for foreign liquor taverns, receipts from fixed fee licences which are of several kinds and include hotel, bar and refreshment room licences and fees from clubs, and gallonage fee on wines and spirits sold under the fixed fee licences are some of the main items credited to this head.

30. *Receipts from commercial spirits including denatured spirits and medicated wines.*—Licence fees for the sale of rectified spirits, medicated wines, denatured spirits and methyl alcohol and gallonage fees on medicated wines and commercial spirits are the main items credited to this head.

31. *Opium.*—Opium for local consumption in this Province and in Coorg, Mysore, Travancore, Cochin, Pudukkottai and the French establishments is purchased by the Madras Government from the Central Government's factory at Ghazipur at the actual cost of production fixed according to commercial costing principles, and the payment to the Central Government is shown as expenditure under the head "8. Provincial Excise—Cost of opium supplied to Provincial Excise Department". When opium is supplied to Indian States and Coorg, the cost price and a small charge for incidental expenses are

Reference to pages in the Detailed Budget Estimate of Revenue.

collected from them. When it is supplied to shops in this Province and to the French establishments, a fixed issue price for each seer representing both cost price and duty is levied, which is distributed separately in the accounts as cost price and duty. That portion which represents duty after deducting a small amount for incidental expenses is refunded to the French establishments in the following year, and the refund is debited as expenditure under the head " 8. Provincial Excise—Compensations." Licence fees for the retail sale of opium to consumers and for the sale of manufactured drugs are also credited to this minor head.

32. *Duties on medicinal and toilet preparations containing alcohol, opium, etc.*—This head consists of two items, namely, spirits used in the manufacture of medicines, etc., and spirits used for other commercial, scientific and industrial purposes.

33. *Hemp and other drugs.*—Under this head are credited receipts on account of ganja and bhang. These drugs are manufactured in this Province and stocked in Government store-houses. Ganja is issued for consumption in the Province and in Orissa, Baluchistan, Travancore, Cochin, Pudukkottai, Sandur and French establishments and bhang for consumption in the Province and the French establishments. Supplies of ganja to Orissa, Baluchistan, Travancore, Cochin, Pudukkottai and Sandur are made on payment of cost price, while supplies for consumption in the Province and the French establishments are charged duty also. Duty is charged also on supplies of bhang to the Province and the French establishments; but the duty on hemp drugs is refunded to the French establishments in the succeeding year. Receipts on account of these supplies and licence fees for retail sale of these drugs and for druggists' permits for sale of medicinal preparations of hemp drugs are credited to this head.

34. *Receipts from distilleries.*—These are licence fees for private distilleries and licence fee and rent for the Government distillery at Chowghat in Malabar. The distillery at Chowghat was closed from the 1st October 1947.

35. *Fines, confiscations and miscellaneous.*—The more common kinds of offences under the abkari laws are illicit distillation of arrack and tapping of toddy; unlicensed possession and sale of such liquors; illicit transport and unlicensed sales; adulteration; dilution; use of false measures; illicit cultivation of opium and hemp plant; smuggling; and offences relating to coca leaf.

All penalties and forfeitures on account of these offences and compounding fees, fees charged for duplicates of licences and passes, duty on excess wastage of liquor and other sundry items, rents of residential buildings, sale-proceeds of dram measures and bhang-rods, of confiscated opium and of unserviceable stores and materials are credited to this head.

36. *Recoveries of overpayments.*—These include recoveries of excess pay and travelling allowance paid to departmental officers.

37. *Collection of payments for services rendered.*—Contributions from contract suppliers towards distillery and warehouse establishments, the recovery from distillers of overtime fees paid to the staff and of the cost of the staff employed by the Government on behalf of private firms for the supervision of spirituous medicinal preparations manufactured by them and the recovery of the leave salary contributions of officers deputed to other Governments or on foreign service are credited to this head.

38. *Refunds.*—These include remissions in exceptional cases on account of losses sustained by renters and rebates of duty and tree-tax.

## Explanation of Variations.

39. *Country spirits.*—The increase in the revised estimate for 1947–8 is due to higher rentals realized from arrack shops due to the keen competition among bidders partly offset by the decrease due to the extension of Prohibition to eight more districts (as against six districts originally provided for) from the 1st October 1947. The decrease in the budget estimate for 1948–9 is due to the anticipated extension of Prohibition to all the remaining districts from October 1948 and to the loss of a full year's revenue in the districts to which it was extended in 1947–8.

40. *Country fermented liquor.*—The decrease in the revised estimate for 1947–8 is due to the extension of Prohibition to eight more districts (as against six districts originally provided for) from the 1st October 1947. The further decrease in the budget estimate for 1948–9 is due to the anticipated extension of Prohibition to all the remaining districts from October 1948 and to the loss of a full year's revenue in the districts to which it was extended in 1947–8.

41. *Malt liquors, wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).*—The increase in the revised estimate for 1947–8 is mainly due to larger receipts under duty on beer manufactured in India and higher rentals realized from foreign liquor taverns due to keen rivalry at the sales. The decrease in the budget estimate for 1948–9 is due to the extension of Prohibition.

Reference to pages in the Detailed Budget Estimate of Revenue.

42. *Opium*.—The increase in the revised estimate for 1947–8 is due to high rentals realized from opium shops. The decrease in the budget estimate for 1948–9 is due to the extension of Prohibition.

43. *Duties on medicinal and toilet preparations containing alcohol, opium, etc.*—The increase in the revised estimate for 1947–8 is due to larger receipts anticipated from the duty on spirits used for commercial, scientific and industrial purposes.

44. *Hemp and other drugs*.—The increase in the revised estimate for 1947–8 is due to increased consumption and high rentals realized from shops licensed for the retail sale of ganja and bhang. The decrease in the budget estimate for 1948–9 is due to the extension of Prohibition.

45. *Fines, confiscations and miscellaneous*.—The increase in the revised estimate for 1947–8 is due to larger receipts under penalties and forfeitures and other items such as fees charged for duplicate licences and passes, duty on excess wastage of liquor, etc. The decrease in the budget estimate for 1948–9 is due to the extension of Prohibition.

46. *Deduct—Refunds*.—The increase in the revised estimate for 1947–8 is due to larger exports and consequent larger refunds of duty on Indian-made foreign spirits exported to Indian States.

47. The loss due to the extension of Prohibition to the districts of Guntur, Nellore, Tanjore, Trichinopoly, Madura, the Nilgiris, Malabar and South Kanara from the 1st October 1947 is estimated at Rs. 226 lakhs in 1947–8 and Rs. 452 lakhs in 1948–9. The further loss due to the extension of Prohibition to all the remaining districts from October 1948 is estimated at Rs. 384 lakhs in 1948–9 and Rs. 768 lakhs from 1949–50.

## IX. Stamps.

8—9

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| **Non-judicial—** | | | | |
| Sale of stamps .. .. .. .. | 339·52 | 456·40 | 344·50 | 344·50 |
| Duty on impressing documents .. .. | 9·99 | 9·28 | 6·60 | 6·60 |
| Fines and penalties .. .. .. | 1·17 | 1·07 | 1·50 | 1·50 |
| Miscellaneous .. .. .. .. | ·06 | ·10 | ·04 | ·04 |
| **Total** .. | **350·74** | **466·35** | **352·64** | **352·64** |
| *Deduct*—Refunds .. .. .. .. | — 28·78 | — 148·30 | — 82·00 | — 51·00 |
| **Total—Non-judicial** .. | **321·96** | **318·55** | **270·64** | **301·64** |
| Judicial— | | | | |
| Court-fees realized in stamps .. | 111·57 | 110·00 | 120·00 | 120·00 |
| Sale of stamped copy papers .. .. | 4·83 | 4·75 | 4·80 | 4·80 |
| Fines and penalties .. .. .. | ·29 | ·10 | ·09 | ·09 |
| Miscellaneous .. .. .. .. | ·05 | ·04 | ·03 | ·03 |
| **Total** .. | **116·74** | **114·89** | **124·92** | **124·92** |
| *Deduct*—Refunds .. .. .. .. | — ·96 | — ·89 | — ·94 | — ·81 |
| **Total—Judicial** .. | **115·78** | **114·00** | **123·98** | **124·11** |
| **Grand Total** .. | **437·74** | **432·55** | **394·62** | **425·75** |

*Revenue.*

48. The major head IX. Stamps is divided into two sub-major heads :—
Non-judicial.
Judicial.

NON-JUDICIAL.

The following are the particulars of the various minor heads under 'Non-judicial':—

49. *Sale of stamps*.—The receipts credited to this head are the sale-proceeds of stamp papers of the several monetary denominations, which form the bulk of the receipts, and of all adhesive stamps and engraved or embossed hundi papers, receipts from the other commercial documents enumerated in item 57 of the Federal Legislative List in the Seventh Schedule of the Government of India Act, 1935, as adapted by the India (Provisional Constitution) Order, 1947, namely, promissory notes, bills of lading, letters of credit, policies of insurance, proxies and receipts.

Reference to pages in the Detailed Budget Estimate of Revenue.

A surcharge on stamp duty in respect of transactions relating to immovable properties both in Madras City and in the mufassal is collected by the Government, on behalf of local bodies, through the Registration Department and credited to this head in the first instance. A per centage of the surcharge (2½ per cent up to 31st March 1948 and 3 per cent thereafter) is credited finally to the Government as collection charges under the head 'XI. Registration' and the balance is paid to the local bodies concerned. The surcharge relating to the first three quarters of a year is generally transferred to the credit of the local bodies and the Registration Department within the year and the debit on this account is effected by deduction from the receipts under the head. The adjustment in respect of the last quarter of the year and any amount remaining unadjusted in respect of previous quarters are transferred to the credit of the local bodies and the Registration Department in the next year by debit to "IX. Stamps-Refunds."

The fees realized by means of non-judicial stamps on licences and permits issued by Provincial officers under the Indian Petroleum and Explosives Acts, and the rules thereunder are creditable to Central Revenues. The Government of India have fixed the cost of agency functions as the amount of fees realized on such licences and permits. The net fees realized on this account by means of non-judicial stamps are therefore deducted under this head and credited under the Central head of account 'XXXVI—Micellaneous Departments—Miscellaneous.' An equivalent sum representing the payment for agency functions is credited at the same time to the provincial head of account "L—Miscellaneous Adjustments between Central and Provincial Governments" by debit to Central accounts—*See* paragraph 255 below.

50. *Duty on impressing documents.*—The amounts collected from parties presenting instruments at the Stamp Office in Madras City and other prescribed offices in the mufassal for affixing adhesive stamps and impressing or perforating them are credited to this minor head. The stamp duty on documents voluntarily brought for adjudication (section 31) and duty on unstamped or insufficiently stamped documents levied by the Collectors and Courts under Chapter IV of the Indian Stamp Act are also credited to this minor head.

51. *Fines and penalties.*—When instances of insufficiently stamped or unstamped instruments come to the notice of Civil Courts or Collectors, the proper amount of duty together with a penalty is levied. The amount representing duty is credited to the appropriate minor head, while the penalty is credited to this minor head.

52. *Miscellaneous.*—This includes adjudication fees, recoveries of value of stamps lost, compounding fees collected under section 70 (3) of the Indian Stamp Act and other receipts, such as sale-proceeds of packing boxes, etc.

53. *Refunds*—Under this head are booked refunds made under the Indian Stamp Act and the rules thereunder, of the value of stamps spoiled, rendered useless, misused, or not required for use or returned into store on surrender of the vendor's licence, or on his death or on permission being given to him to return any stamps, and also adjustments on account of refunds of fees realized under the Indian Petroleum and Explosives Acts and the rules thereunder. The adjustments of the surcharge on stamp duty for the benefit of local bodies in respect of transactions relating to immovable properties for the last quarter of a year and any amount remaining unadjusted in respect of previous quarters are also made by debit to this head—*See* paragraph 49 above.

JUDICIAL.

The following are the particulars of the various minor heads :—

54. *Court-fees realized in stamps.*—Court-fees including process-fees and fees for attestation of powers-of-attorney by magistrates and record room receipts realized in stamps impressed with the amount are credited to this minor head. Court-fees realized in cash, the amount of which is inconsiderable, are credited to XXI—Administration of Justice.

55. *Sale of stamped copy papers.*—Stamped copy papers are neither non-judicial nor judicial stamps, but are classed as 'judicial' as they are used for transcribing copies of documents for parties in judicial and revenue courts and in public offices. The value impressed on the paper (3 annas) represents the cost of paper and of labour for copying 176 words. The copying fee to be charged when the reverse side of a copy stamp paper is written on is three annas when the number of words does not exceed 176 and four annas when it exceeds 176. A maximum of 240 words is allowed to be written on the reverse side of a copy stamp paper. The sale-proceeds of stamped copy papers are credited to this minor head. Adjustments on account of receipts under the Indian Petroleum and Explosives Acts are also included under this head—*See* paragraph 49 above.

56. *Fines and penalties.*—Fines and penalties levied under the Indian Court Fees Act are credited to this head.

57. *Miscellaneous.*—This includes adjudication fees and other miscellaneous items, such as the sale-proceeds of packing boxes, etc.

Reference to pages in the Detailed Budget Estimate of Revenue.

58. *Refunds.*—Under this head are booked refunds of excess fees collected and of the value of spoiled stamps and rebates and reliefs permitted by the Indian Court Fees Act. Adjustments on account of refunds under the Indian Petroleum and Explosives Acts are also shown under this head.

EXPLANATION OF VARIATIONS.

NON JUDICIAL.

59. *Sale of stamps.*—The budget estimate for 1947–8 was fixed on the basis that the proceeds of the surcharge on stamp duty for the benefit of local bodies in respect of the transactions relating to the immovable properties for all the quarters of a year would remain at the credit of this head, and that the entire debit on account of transfer to the local bodies and the Registration Department would go to the head "IX. Stamps—Refunds." It was subsequently decided that the transfer of the proceeds of the surcharge in the first three quarters of a year should be treated as a deduction from the receipts in the same year under this head, and consequently the revised estimate for 1947–8 takes into account only the proceeds of the surcharge in the last quarter of the year. This explains the large fall in the revised estimate for 1947–8. The budget estimates for 1947–8 for the gross receipts under this head and also for "refunds" were much higher than the amounts that became appropriate after the adoption of the revised accounting procedure—*See* also the explanation under "refunds" in paragraph 61 below.

60. *Duty on impressing documents.*—The decrease in the revised estimate for 1947–8 is mainly due to smaller receipts anticipated on unstamped or insufficiently stamped documents voluntarily produced for adjudication.

61. *Deduct—Refunds.*—As stated above under "Sale of Stamps" the budget estimate for 1947–8 provided for the debit to this head of a full year's adjustment in respect of the transfer of the proceeds of the surcharge on stamp duty to local bodies and the Registration Department. Actually the adjustment in respect of the last two quarters of 1946–7 only was debited to this head in 1947–8. This explains the decrease in the revised estimate for 1947–8. The budget estimate for 1948–9 provides for the adjustment in respect of the transactions of only one quarter, i.e., the last quarter of 1947–8—*See* paragraphs 49 and 53 above.

JUDICIAL.

62. *Court fees realized in stamps.*—The increase in the revised estimate for 1947–8 reflects an increase in litigation.

**X. Forest.**

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | 10–11 |
|---|---|---|---|---|---|
| Timber and other produce removed from the forests by Government agency .. .. | 87·78 | 83·38 | 64·02 | 61·24 | |
| Timber and other produce removed from the forests by consumers or purchasers .. .. | 65·11 | 52·15 | 94·00 | 72·68 | |
| Drift and waifwood and confiscated forest produce .. .. .. .. .. | ·27 | ·20 | ·34 | ·21 | |
| Revenue from forests not managed by Government .. .. .. .. .. | 2·59 | 2·57 | 2·89 | 2·69 | |
| Miscellaneous .. .. .. .. | 6·54 | 4·83 | 6·95 | 7·44 | |
| Receipts in England .. .. .. | .. | .. | .. | .. | |
| Total .. | 1,62·29 | 1,43·13 | 1,68·20 | 1,44·26 | |
| *Deduct*—Refunds .. .. .. .. | — ·90 | — ·26 | — 1·01 | — ·35 | |
| Grand Total .. | 1,61·39 | 1,42·87 | 1,67·19 | 1,43·91 | |

*Revenue.*

63. Forests are classified as below :—

Reserved forests and private forests taken on lease under the control of the Forest Department ;

Reserved forests managed by specially constituted forest panchayats and commonly known as ryots' forests, and reserved lands under the control of the Revenue Department ;

Revenue credited to the several minor heads under the head 'X. Forest' is as follows.

64. *Timber and other produce removed from the forests by Government agency.*—Under this minor head is credited the revenue derived by extraction direct by the Forest Department of the produce of reserved forests when such departmental extraction is found desirable on a consideration of the value or quantity of the produce and other relevant

Reference to pages in the Detailed Budget Estimate of Revenue.

factors or when there are no contractors and others offering to do the extraction. The main sources are sandalwood, teak and other valuable timber, firewood and charcoal, bamboos, and minor produce such as fodder, tamarind, soapnuts, tanning materials, lac, nux-vomica, spices, honey, elephant tusks, bones, horn, etc.

65. *Timber and other produce removed from the forests by consumers or purchasers.*—The right to extract produce from forests is sold to contractors or consumers when the Forest Department does not consider the produce to be of sufficient importance to require departmental extraction or when non-departmental extraction is considered to be more convenient both to the department and to the consumers, e.g., extraction of timber in limited quantities or areas, firewood and charcoal, bamboos and fodder, auction of grazing rights, quarrying, and collection of tanning materials, manure leaves; etc. Payments by contractors and consumers on this account are credited to this minor head. The revenue from trees and other minor forest produce on unreserved lands is credited to "VII. Land Revenue."

66. *Drift and waifwood and confiscated forest produce.*—Sale-proceeds of drift and waif timber and of confiscated timber and produce of all kinds are credited to this head.

67. *Revenue from forests not managed by Government.*—Revenue derived by Government from forests transferred to the control of forest panchayats is credited to this minor head. The Government revenue is restricted to that derived from the sale of major fuel coupes and the rent levied from the panchayats. All other receipts from these forests, such as grazing fees, removal of leaves for manure and of dead trees, quarrying, etc., are appropriated direct by the panchayats and do not pass through this head. When, as a result of adverse seasonal conditions, a panchayat is not able to realize the grazing fees in full or when, as a result of fodder scarcity, a panchayat forest is thrown open to free or concessional grazing otherwise than on the initiative of the panchayats, or when the Government direct that grazing fees should be reduced, a portion of the rent payable by the panchayat is remitted.

Compounding fees collected in respect of offences committed in these forests are also credited to this minor head. Ninety per cent of the fees collected in respect of offences which are reported by each panchayat is given to it as a grant and debited to "10. Forest—Conservancy and Works—Forest Panchayats."

68. *Miscellaneous.*—All revenue which does not fall under any other head is credited to this head. The chief sources are fees levied on time-expired permits, penalties for breaches of contract levied from contractors, rents of departmental buildings, forest rest-houses and land under temporary cultivation, fees on registration of property marks, sale-proceeds of surplus and unserviceable stores and elephants and other animals, compounding fees in respect of forest offences except those in panchayat forests reported by the panchayats, receipts on account of cattle straying in forest areas and consequently impounded, compensations for damage awarded by courts, fees for shooting licences, pilgrim fees collected in the Nallamalais, hire of the Forest Department's boats and animals, sale-proceeds of forest lands and buildings and of confiscated implements and other articles which are not forest produce, contributions from local bodies or private individuals and owners of private forests for the construction or maintenance of forest roads, contributions towards the leave salary of forest officers on foreign service, recoveries of advance payments and fees for fishing licences.

69. *Refunds.*—Refunds of forest revenue collected either erroneously or in excess are shown under this head.

## Explanation of Variations.

70. *Timber and other produce removed from the forests by Government agency.*—The decrease in the revised estimate for 1947–8 is due to lower prices obtained for sandalwood owing to the slump in the market, partly offset by the realization in the current year of large outstandings of the previous year in respect of timber sold in the Wynaad Division. The further decrease in the budget estimate for 1948–9 is due to smaller receipts under arrear revenue and from the sale of pyrethrum and other minor forest produce.

71. *Timber and other produce removed from the forests by consumers or purchasers.*—The revised estimate for 1947–8 takes credit for increased revenue from the sale of timber, fuel and bamboo coupes at enhanced rates in order to meet the growing demand for firewood and charcoal for civilian use. The budget estimate for 1948–9 provides for a possible reduction in prices.

72. *Miscellaneous.*—The revised estimate for 1947–8 takes credit for the recovery of the contributions from the Road Development Fund and the Coimbatore Municipality towards part of the cost of construction and metalling of certain Forest Department

roads. No such contribution is expected in 1948-9. The budget estimate for 1948–9, however, takes credit for the recovery of tuition fees from a larger number of students from other Provinces admitted in the Forest College, Coimbatore, and for the increased revenue anticipated on account of the transfer of the management of Panchayat forests in certain districts to the Forest Department.

**Reference to pages in the Detailed Budget Estimate of Revenue.**

73. *Deduct—Refunds.*—The revised estimate for 1947–8 provides for the refund of revenue to the Madura Mills on account of the resumption of a part of the fuel coupes leased to them.

## XI. Registration.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | |
|---|---|---|---|---|---|
| | | | | | 12 |
| Fees for registering documents .. .. | 60·37 | 60·00 | 59·00 | 59·00 | |
| Fees for copies of registered documents .. .. | 1·97 | 1·90 | 2·00 | 2·00 | |
| Miscellaneous .. .. .. .. | 13·70 | 14·24 | 15·17 | 14·89 | |
| **Total ..** | **76·04** | **76·14** | **76·17** | **75·89** | |
| *Deduct*—Refunds .. .. .. .. | — ·08 | — ·10 | — ·08 | — ·08 | |
| **Grand Total ..** | **75·96** | **76·04** | **76·09** | **75·81** | |

*Revenue.*

74. Under the Indian Registration Act, the registration of documents is compulsory or optional according to the nature of the documents. All documents affecting immovable property unless exempted and authorities to adopt (not conferred by a will) require registration and all other documents may be registered at the option of the party concerned.

Fees and other receipts collected by the Registration Department relate to (1) registration of documents; (2) making or granting copies of reasons, entries, or documents, including fees on applications for copies and for comparing and certifying copies printed at the expense of an applicant; (3) searching the registers; (4) authentication of powers-of-attorney; (5) issue of processes and commissions; (6) filing translations, applications and appeals; (7) attending at private residences; (8) safe custody and return of documents including postage charges for return; (9) deposit and withdrawal of sealed covers containing wills; and (10) rents from residential buildings, recoveries of overpayments, if any, in previous years, of cost of special staff employed at the request of parties, and of leave contributions of officers on foreign service, sale-proceeds of unserviceable stores and materials, collection charges in respect of the stamp duty levied on transfers of property, fees for transmission of notices presented with documents under the Madras Estates Land Act and other items.

Item (1) is credited to the minor head " Fees for registering documents ", item (2) to the minor head " Fees for copies of registered documents ", and all other items to the minor head " Miscellaneous."

A few classes of documents have been exempted from the payment of fees in whole or in part, e.g.—

(*a*) mortgage deeds executed by Government servants in respect of house-building and conveyance advances;

(*b*) documents relating to co-operative societies and land mortgage banks; and

(*c*) encumbrance certificates issued in connexion with loans under the Agriculturists' Loans Act.

### Explanation of Variations.

75. *Fees for registering documents.*—The decrease in the revised estimate for 1947–8 is due to decrease in the number of registrations.

76. *Miscellaneous.*—The increase in the revised estimate for 1947–8 occurs under search fees and other miscellaneous receipts. The increase under the latter item is due to the credit of arrears of contribution for the administration of the Indian Companies Act, 1913, and to the credit to the Registration Department only in 1947–8 of the charges for the collection, on behalf of local bodies, of the surcharge on stamp duty levied on transfers of property during the third quarter of 1946–7.

## XII. Receipts under Motor Vehicles Acts.

| Reference to pages in the Detailed Budget Estimate of Revenue. | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| 13 | Receipts under the Indian Motor Vehicles Acts .. | 12·85 | 8·80 | 14·05 | 13·65 |
| | Receipts under the Provincial Motor Vehicles Taxation Act .. .. .. .. | 1,05·80 | 1,03·00 | 1,25·00 | 1,26·00 |
| | Other receipts .. .. .. .. | 13·17 | ·03 | ·01 | ·01 |
| | Total .. | 1,31·82 | 1,16·83 | 1,39·06 | 1,39·66 |
| | *Deduct*—Refunds .. .. .. .. | — ·71 | — ·54 | — 1·22 | — 1·22 |
| | Grand Total .. | 1,31·11 | 1,16·29 | 1,37·84 | 1,38·44 |

*Revenue.*

77. Taxes and fees levied under the Madras Motor Vehicles Taxation Act, 1931, as amended by the Madras Traffic Control Act, 1938, the Motor Vehicles Act, 1939, and the rules issued thereunder are credited to this major head.

78. *Receipts under the Indian Motor Vehicles Act.*—Fees levied under the Motor Vehicles Act, 1939, and the rules issued under that Act are credited to this minor head. The main items are—

Fees for registration and for transfer of ownership or possession of motor vehicles; for trade certificates issued to manufacturers, dealers and repairers; for licences to undergo instruction in motor driving; for licences and badges to drivers; for permits for transport vehicles; for certificates and badges issued to conductors in buses; fees for certificates of fitness of transport vehicles; and fees levied from applicants for post of inspector of motor vehicles. Fees for furnishing extracts to trading firms from the register of motor vehicles are also credited to this head.

79. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The Madras Motor Vehicles Taxation Act, 1931, substituted a provincial tax on motor vehicles for all tolls levied by the Government and by local bodies and the tax on motor vehicles levied by local bodies before the commencement of the Act, and provided for the distribution of the proceeds of the provincial tax. By the enactment of the Madras Traffic Control Act, 1938, the fees levied in addition to the permit fee under the Indian Motor Vehicles Act, 1914, on motor vehicles plying on Government roads and the fees on licences granted to motor vehicles by local bodies under the Madras Local Boards Act, 1920, and the Madras District Municipalities Act, 1920, were abolished. To make good this loss in revenue the provincial motor vehicle taxation was enhanced to the necessary extent. From the proceeds of the tax collected every year, the following payments are made (after allowing for refunds of tax):—

(1) To the Government are credited (*a*) the expenses of collecting the tax and of exercising their administrative functions in regard to the control of motor vehicles, and (*b*) a sum equivalent to the average annual income derived by them from fees levied under the Indian Motor Vehicles Act, 1914, on motor vehicles plying on Government roads during the three years ending the 31st March 1938 and from tolls levied by them during the three years ending the 31st March 1931; and

(2) to each district board and municipal council is credited a sum equivalent to its average annual income from fees on licences granted to motor vehicles during the three years ending the 31st March 1938 and from tolls $\frac{\text{and}}{\text{or}}$ vehicles tax levied by it during the three years ending the 31st March 1931.

If, in any year, the proceeds of the tax, after deducting the amounts other than toll compensations referred to in items (1) and (2) above, fall short of the aggregate of the sums payable to local bodies and the Government on account of toll compensations, such proceeds are distributed proportionately to the amount determined as available by the Government. The Government have, however, decided to give, if the finances of the Province permit, an annual grant-in-aid to local bodies from Provincial funds equivalent to the amount by which the actual amount available for distribution falls short of the maximum contribution payable under the Act—*see* paragraph 687.

The expenditure incurred in administering the Acts and on the collection of the tax and the payments on account of the share of local bodies are debited to the corresponding expenditure head "12. Charges on account of Motor Vehicles Acts."

80. *Other receipts.*—Fees for weighing private motor vehicles at the weighing machines installed by the Government and sundry receipts, e.g., recoveries of overpayments, etc., are credited to this minor head.

EXPLANATION OF VARIATIONS.

81. *Receipts under the Indian Motor Vehicles Acts.*—The increase in the revised estimate for 1947–8 is due to an increase in the number of vehicles and the issue of temporary permits for buses for every four months on collection of a fee of Rs. 8 on each occasion, instead of permits valid for three years for which the prescribed fee was Rs. 16.

Reference to pages in the Detailed Budget Estimate of Revenue.

82. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The increase in the revised estimate for 1947-8 is also due to an increase in the number of vehicles paying the tax and the levy of the tax in respect of standing passengers in buses from 1st October 1947. The budget estimate for 1948-9 takes credit for receipts for a full year from the tax in respect of standing passengers in buses.

83. *Deduct—Refunds.*—The increase under refunds is a consequence of the increase in the receipts.

## XIII. Other Taxes and Duties.

| | Accounts, 1946-7. | Budget Estimate, 1947-8. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. | Reference |
|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. | |
| Taxes on luxuries including taxes on entertainments, amusements, betting and gambling— | | | | | 14-15 |
| Entertainments Tax .. . .. | 54·33 | 50·00 | 74·50 | 97·00 | |
| Betting tax—Totalizator .. .. .. | 15·74 | .. | 22·24 | 22·35 | |
| Betting tax—Book-makers .. .. | 9·05 | .. | 12·58 | 13·00 | |
| *Deduct*—Refunds .. .. .. | — 0·04 | — 0·05 | — 0·10 | — 0·10 | |
| **Total ..** | **79·08** | **49·95** | **1,09·22** | **1,32·25** | |
| Receipts from electricity duties— | | | | | |
| Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas .. | 1·11 | 0·75 | 0·82 | 0·84 | |
| Other receipts. Receipts from the Madras Electricity Duty Act, 1939 .. | 10·11 | 8·50 | 10·75 | 10·00 | |
| Other receipts. Fees for the use of Government water for generation of electricity .. .. | 0·44 | 0·21 | 0·21 | 0·21 | |
| Other receipts. Penalty for excess consumption of electricity .. .. | 1·95 | 0·40 | 1·50 | 1·25 | |
| *Deduct*—Refunds .. .. .. .. | — 0·05 | — ·01 | —0·16 | — 0·01 | |
| **Total ..** | **13·56** | **9·85** | **13·12** | **12·29** | |
| Receipts from tobacco duties— | | | | | |
| Receipts under the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939 .. .. | 0·04 | .. | 0·21 | .. | |
| Compensation received from the Central Government for suspension of Provincial measures of taxation on wholesale trade in tobacco .. | 22·00 | 22·00 | 22·00 | 22·00 | |
| *Deduct*—Refunds .. .. .. .. | — 0·02 | .. | .. | .. | |
| **Total ..** | **22·02** | **22·00** | **22·21** | **22·00** | |
| Other items— | | | | | |
| Receipts under the Madras Regulation of the Sale of Cloth Act, 1937 .. .. .. | 0·05 | .. | .. | .. | |
| Receipts under the Madras Sales of Motor Spirit Taxation Act, 1939 .. .. .. | 34·68 | 56·77 | 50·05 | 50·05 | |
| Receipts under the Madras General Sales Tax .. | 7,21·77 | 6,86·80 | 8,68·44 | 11,68·56 | |
| *Deduct*—Refunds .. .. .. .. | — 26·17 | — 11·01 | — 20·04 | — 20·01 | |
| **Total ..** | **7,30·33** | **7,32·56** | **8,98·45** | **11,98·60** | |
| **Grand Total ..** | **8,44·99** | **8,14·36** | **10,43 00** | **13,65·14** | |

*Revenue.*

84. *Entertainments Tax.*—The Madras Entertainments Tax Act, 1939, repealed the Local Authorities Entertainments Tax Act, 1926, and provided for the levy by the Provincial Government of a tax on amusements and other entertainments, and for the payment by way of compensation to local authorities, which were in receipt of an income from the tax levied under the old Act during any part of the three years preceding the 1st April 1939, of a sum equivalent to the average net annual income. With effect from the 1st April 1945 the Government pay the entire proceeds of the tax, after deducting 10 per cent to the local bodies within whose respective jurisdictions they are collected. The net proceeds paid include the compensation payable under section 13 of the Act. The Act requires every proprietor of an entertainment to levy the tax at the prescribed rate on all payments for admission to any entertainment in respect of which the tax is payable and to pay the amount to the Provincial Government. The payment may be made either by means of—

(1) entertainment tax stamps to be affixed to all tickets, or

(2) when so permitted, by payment according to returns to be furnished of the number of tickets issued or of the admissions effected by turnstiles.

Reference to pages in the Detailed Budget Estimate of Revenue.

The tax payable can be compounded for a fixed sum. The fines, penalties and compounding fees for offences levied under the Act are also credited to this head.

The cost of manufacture of Entertainment Tax stamps and freight and the payments made to local authorities are debited to the head " 13. Other Taxes and Duties."

85. *Betting Tax.*—The Madras Betting Tax Act, 1935, as subsequently amended, which is at present in force in respect of the race meetings at Guindy (in the Chingleput district) and Ootacamund (in the Nilgiri district), authorizes the levy of the following taxes: —

(1) On backers in respect of all moneys paid by them into any totalizator by way of stakes or bets;

(2) On book-makers in respect of all moneys (exclusive of the amount of bets) paid or agreed to be paid by them to backers.

The maximum rate of tax in both cases is $12\frac{1}{2}$ per cent of every sum paid into the totalizator and of every sum paid out by book-makers. The tax is now being levied at the maximum rate in respect of race meetings at Guindy, and will be levied at 5 per cent in respect of race meetings at Ootacamund.

86. *Receipts from Electricity Duties—Fees under the Indian Electricity Rules and fees for the electrical inspection of cinemas.*—Fees for meter tests and arbitration and for technical advice to local bodies, licence and inspection fees leviable under the Indian Electricity Act and Rules, and fees under the Cinematograph Rules for electrical inspection of cinemas are credited under this head.

87. *Receipts from Electricity Duties—Other receipts.*—Under the Madras Electricity Duty Act, 1939, every electric supply licensee in this Province is required to pay every month a duty calculated at the rate of six pies per unit in respect of all sales of energy effected during the previous month at a price of more than two annas a unit. Sales of electricity to the Central Government and sales by licensees whose total sales do not exceed 16,666 units per month or 200,000 units per annum are exempted from payment of the duty. The royalty collected from the Mysore Government for the utilization of the Cauvery water at Sivasamudram for generation of electricity and the charges levied for water taken for power-houses in some estates in the Coimbatore and Nilgiri districts and the penalty for the consumption of electricity in excess of the rationed quantity are also credited to this head.

88. *Receipts from tobacco duties.*—The Madras Tobacco (Taxation of Sales and Licensing) Act, 1939, which provided for the levy of a tax on the sale of tobacco and the licensing of trade therein in the Province of Madras, was repealed with effect from the 1st April 1944. The Central Government have agreed to pay the Provincial Government Rs. 22 lakhs a year from the proceeds of the excise duty on tobacco levied by them under the Tobacco (Excise Duty) Act, 1943, as compensation for the loss of Provincial revenue under this head.

89. *Receipts under the Madras Regulation of the Sale of Cloth Act,* 1937.—The Madras Regulation of the Sale of Cloth Act, 1937, which provided for the licensing of dealers in cloth or in articles of wearing apparel made of cloth was repealed with effect from the 1st April 1944.

90. *Receipts under the Madras Sales of Motor Spirit Taxation Act,* 1939.—The Act provides for the levy of a tax on retail sales of motor spirit in the Province of Madras. Every registered retail dealer is required to pay on all retail sales of motor spirit a tax, in the case of petrol at the rate of four annas per gallon, and in the case of any motor spirit other than petrol at the rate of an anna and a half per gallon. The Government may fix from time to time by notification published with the previous approval of the Legislative Assembly any other rate at which the tax shall be payable. The tax levied under the Act, including fines, penalties and compounding fees is credited to this head.

91. *Receipts under the Madras General Sales Tax.*—The Madras General Sales Tax Act, 1939, as subsequently amended, authorizes the levy of a general tax on the sale of goods other than electrical energy, motor spirit, tobacco in any form whether manufactured or not, and any goods on which duty is or may be levied under the Madras Abkari Act, 1886, or the Opium Act, 1878. The tax is calculated on the turnover of dealers. According to the Act as amended from the 1st January 1948, those whose turnover in any year is less than Rs. 10,000 are not liable to pay the tax for that year. Others have to pay the tax at the rate of 3 pies per rupee. In respect of certain articles such as motor vehicles and spare parts, radio sets, electrical goods and photographic cameras, in addition to the general sales tax at 3 pies per rupee, a special tax at the rate of 6 pies per rupee in some cases and at 3 pies per rupee in other cases is also payable at such single point in the series of sales by successive dealers as may be prescribed. In the case of hides and skins and of newspapers the tax is leviable at the rate of 3 pies per rupee on the turnover only at such single point in the series of sales by successive dealers as may be prescribed and subject to restructions and conditions as to licences and licence fees. In the case of bullion and specie, the tax is leviable only at the rate of one-fourth of one per cent of the turnover and only at such single point in the series of sales by successive dealers as may be prescribed.

Reference to pages in the Detailed Budget Estimate of Revenue.

Sales by licensed dealers of cotton, handspun yarn and any cloth woven on handlooms wholly with handspun yarn and sold by persons dealing exclusively in such cloth are exempted from the payment of the tax. Licences for this purpose are granted on payment of an annual fee. In the case of certain finished articles of industrial manufacture a rebate of one-half of the tax levied on sales of such articles for delivery outside the Province is allowed.

The Act also provides for the grant of licences, on payment of licence fees, to persons who buy or sell on behalf of known principals and for the exemption from the payment of tax of such of their transactions as are carried out in accordance with the terms and conditions of the licence. It also provides for the registration of all dealers whose turnover in any year is not less than Rs. 7,500. The Registration fee is Rs. 6 per annum. The tax, licence fees and Registration fees levied under the Act, including fines, penalties and compounding fees, are credited to this minor head.

## Explanation of Variations.

92. *Entertainments Tax.*—The revised estimate for 1947–8 is based on the trend of actuals which indicate an increase. It also takes credit for an additional gross revenue of Rs. 7·50 lakhs on account of the changes made in the rates of the Entertainment Tax with effect from 1st January 1948. The budget estimate for 1948–9 takes credit for a full year's additional gross revenue (Rs. 30 lakhs) on this account.

93. *Betting Tax—Totalizator and book-makers.*—The budget estimate for 1947–8 took no credit for receipts from the Betting Tax, as it was originally proposed to prohibit betting on horse races even in race course enclosures. This prohibition has not yet been introduced. The Betting Tax was enhanced from the end of November 1947 and the revised estimate for 1947–8 and the budget estimate for 1948–9 take credit for the revenue anticipated from the enhanced tax.

94. *Receipts from electricity duties—Other Receipts—Receipts from the Madras Electricity Duty Act,* 1939.—The increase in the revised estimate for 1947–8 is due to the larger consumption of electricity. The budget estimate for 1948–9 includes no receipts from the Madras Electric Supply undertaking as the receipts in respect of supply made by that undertaking are credited under "XLI. Receipts from Electricity Schemes" from the date on which the Government took it over from the Madras Electric Supply Corporation.

95. *Penalty for excess consumption of electricity.*—The increase in the revised estimate for 1947-8 is due to the fact that the restrictions on the consumption of electricity were not relaxed to the extent anticipated in the budget.

96. *Receipts under the Madras Sales of Motor Spirit Taxation Act,* 1939.—The decrease in the revised estimate for 1947–8 is due to the reduction in the quantity of petrol allotted to this Province.

97. *Receipts under the Madras General Sales Tax.*—The increase in the net receipts in the revised estimate for 1947–8 is partly due to the increased turnover of assessees on account of high prices and partly to the changes made in the rates of the Tax with effect from the 1st January 1948. The budget estimate for 1948–9 takes credit for the additional revenue from the enhancement of the tax for a full year (Rs. 375 lakhs).

## Irrigation, Navigation, Embankment and Drainage Works—Gross Receipts.

98. Irrigation, navigation, embankment and drainage works are classified in the accounts either as works for which capital accounts are kept or as works for which no capital accounts are kept—*See* paragraphs 314–315.

Revenue accruing on account of these works is classified as follows :—

(1) Indirect receipts representing the portion of land revenue due to irrigation works, which is collected by the Revenue Department, initially credited to VII. Land Revenue and subsequently transferred to the Irrigation Revenue heads—*See* paragraph 16.

(2) Direct receipts collected by the Irrigation Department.

These direct receipts represent sale-proceeds of water sold for irrigation purposes and collected otherwise than as part of the land revenue demand and of water sold for domestic consumption in towns and to railways, factories, mills, etc. ; receipts by the sale of the produce of regular plantations on canal banks and of wood, grass, etc., from other than regular plantations ; navigation receipts, such as from transit dues, transport profits and tolls and hire of ferry boats ; rents realized from canal berms and from buildings, furniture and other special amenities ; recoveries of expenditure from cultivators and others, e.g., for kudimaramat works executed by the Irrigation or Revenue Department ; and miscellaneous receipts, e.g., from sale of drift wood and of unserviceable or surplus stores and materials, confiscated deposits, etc.

## XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Gross Receipts.

| Reference to pages in the Detailed Budget Estimate of Revenue. | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| 16–19 | Irrigation works— | | | | |
| | Productive .. .. .. .. | 10·60 | 8·97 | 9·66 | 9·71 |
| | Unproductive .. .. .. .. | ·75 | ·77 | ·81 | ·79 |
| | Portion of Land Revenue due to irrigation (Productive and Unproductive) .. .. | 1,89·42 | 1,88·07 | 1,87·87 | 1,88·28 |
| | Navigation, Embankment and Drainage works— | | | | |
| | Unproductive .. .. .. .. | 1·47 | 1·36 | 1·54 | 1·45 |
| | **Total ..** | **2,02·24** | **1,99·17** | **1,99·88** | **2,00·23** |

*Revenue.*

99. *Irrigation works—Productive.*—The major portion of the receipts accrues from the Godavari, Kistna and Cauvery delta systems, the Cauvery-Mettur Project areas, the Periyar System and the Lower Coleroon Anicut System.

100. *Unproductive.*—The most important works under this head are Madras Water-supply and Irrigation System, the Kurnool-Cuddapah Canal and the Palar Anicut System.

101. *Navigation, Embankment and Drainage works.*—Nearly the whole of the revenue accrues from the Buckingham Canal. The revenue from the Vedaranniyam Canal is small.

EXPLANATION OF VARIATIONS.

102. *Irrigation works—Productive.*—The increase in the revised estimate for 1947–8 is due mainly to the larger amount of contribution from the Mettur Hydro-Electric Scheme and larger receipts from the sale of canal produce.

103. *Portion of land revenue due to irrigation.*—*See* paragraph 23.

## XVIII. Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

| | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| 20–21 | Irrigation Works— | | | | |
| | Public Works Department .. .. | ·96 | ·66 | ·72 | ·74 |
| | Minor Irrigation .. .. .. | ·86 | ·56 | ·88 | ·74 |
| | Portion of Land Revenue due to irrigation .. | 1,15·87 | 1,01·60 | 1,03·02 | 1,02·69 |
| | Navigation, Embankment and Drainage works. | 1·20 | 1·16 | 1·09 | 1·07 |
| | **Total ..** | **1,18·89** | **1,03·98** | **1·05·71** | **1,05·24** |

*Revenue.*

104. *Irrigation works—Public Works Department.*—The main items of receipts are payments for water taken by mills, railways, etc., and the sale-proceeds of plantation and canal produce.

105. *Minor irrigation.*—These works are under the control of the Revenue Department and the main items of receipts are recoveries on account of kudimaramat work and the sale-proceeds of water sold to railways, mills, etc.

106. *Navigation, Embankment and Drainage works.*—The receipts accrue mainly from the River Conservancy division.

EXPLANATION OF VARIATIONS.

107. *Portion of land revenue due to irrigation.*—*See* paragraph 23.

## XX. Interest.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | Reference to pages in the Detailed Budget Estimate of Revenue. |
|---|---|---|---|---|---|
| Interest on loans and advances by Provincial Government .. .. | 17·70 | 20·69 | 20·76 | 23·37 | |
| Interest on arrears of revenue .. | ·69 | ·50 | ·52 | ·55 | 22–24 |
| Interest realized on investments of cash balance .. .. .. | 1,03·88 | 56·37 | 58·61 | 73·00 | |
| Miscellaneous .. .. .. | ·12 | ·01 | ·09 | ·05 | |
| Premium on Loans .. .. | 2·05 | .. | .. | .. | |
| Total .. | 1,24·44 | 77·57 | 79·98 | 96·97 | |
| *Deduct*—Refunds .. .. .. | — ·01 | — ·01 | — ·02 | — ·02 | |
| Grand Total .. | 1,24·43 | 77·56 | 79·96 | 96·95 | |

*Revenue.*

108. *Interest on loans and advances by Provincial Government.*—Interest on the outstanding principal of loans advanced by the Government to local bodies, cultivators, co-operative societies and land mortgage banks and others for various purposes and to Government servants for the purchase of conveyances, typewriters and passages is credited to this minor head. The mode of liquidation generally adopted in the case of loans other than those to Government servants is the equated payment system, according to which the number of years in which the loan should be repaid is first settled and the annual or half-yearly instalment towards the payment of interest and principal is then fixed. That portion of the periodic instalment which represents the interest on the outstanding principal at the time of each payment is credited to this head and the balance is taken as a receipt under the Debt head, Loans and Advances by the Provincial Government. Interest at penal rates is ordinarily levied on all overdue instalments.

Normally, the receipts under the head Interest on account of these loans should decline in proportion to the amount of principal after each periodic instalment but this is usually more than made up by interest accruing from new loans advanced from year to year, though the fall in interest rates has tended to retard this growth.

As regards advances to Government servants, the period of repayment of the principal is fixed as also the amount of the instalments. All repayments until the amount advanced is liquidated are credited in reduction of the principal, and interest, calculated at simple interest rates on the amount of principal outstanding after each instalment, is collected thereafter in one or more instalments.

109. *Interest on arrears of revenue.*—Interest levied on overdue payments of Government demands, such as land revenue, excise, forest and other heads, is credited to this minor head.

110. *Interest realized on investments of cash balances.*—Up to the year 1936–7, it was open to Provincial Governments to invest their surplus balances with the Government of India. From 1937–8, such investment may be only in treasury bills or other securities. Interest derived from such investments of surplus balances other than those relating to specially constituted funds, such as the Famine Relief Fund, Sinking Fund for amortization of open market loans, Electricity Reserve Funds, etc., in Government securities (other than Madras Government securities) including profits from sale of securities is credited to this head.

111. *Miscellaneous.*—Interest allowed by courts on amounts decreed in favour of the Government and interest levied on purchase money of waste lands collected in instalments and of jail and other manufactures not paid for within the time allowed and interest on other accounts are credited to this minor head.

112. *Premium on Loans.*—Whenever the Government float an open market loan with an issue price at a premium above par and the loan is repayable at par, the premium is credited to this head.

EXPLANATION OF VARIATIONS.

113. *Interest on loans and advances by Provincial Government.*—The increase in the budget estimate for 1948–9 is due to the grant of larger amounts of loans to the Madras Corporation in the current year resulting in increased receipts under interest during next year. The budget estimate for 1948–9 also takes credit for interest on the advances granted to the Madras Provincial Co-operative Bank for financing foodgrains procurement operations undertaken by Co-operative institutions.

114. *Interest realized on investments of cash balances.*—The increase in the revised estimate for 1947–8 is due to larger short-term investments than were anticipated at the time of framing the budget. The increase in the budget estimate for 1948–9 is due to additional investment in long and medium-term loans of the Government of India in the current year, resulting in increased receipts under interest during 1948–9.

## XXI. Administration of Justice.

| Reference to pages in the Detailed Budget Estimate of Revenue. | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| 24–25 | Sale-proceeds of unclaimed and escheated property .. .. .. | 1·40 | ·81 | 2·00 | 1·43 |
| | Court-fees realized in cash .. .. | 3·16 | 3·60 | 3·13 | 3·13 |
| | General fees, fines and forfeitures .. | 46·52 | 43·16 | 49·92 | 47·47 |
| | Receipts of the Official Assignee .. | ·36 | ·22 | ·34 | ·16 |
| | Miscellaneous fees and fines .. .. | 2·59 | 1·78 | 2·21 | 2·21 |
| | Recoveries of overpayments .. .. | ·06 | ·07 | ·12 | ·07 |
| | Collection of payments for services rendered .. .. .. | ·36 | ·25 | ·35 | ·29 |
| | Miscellaneous fees and fines (including receipts in England) .. .. | 2·18 | 2·17 | 7·94 | 2·45 |
| | **Total** .. | 56·63 | 52·06 | 66·01 | 57·21 |
| | *Deduct*—Refunds .. .. .. | — 7·71 | — 4·13 | — 5·59 | — 5·41 |
| | **Grand Total** .. | 48·92 | 47·93 | 60·42 | 51·80 |

*Revenue.*

115. *Sale-proceeds of unclaimed and escheated property.*—The sale-proceeds of the unclaimed personal property of persons who die intestate and without heirs and of real property escheated to the Government under the Madras Endowments and Escheats Regulation, 1817, and section 174 of the Government of India Act, 1935, are credited to this head.

116. *Court-fees realized in cash.*—The receipts under this head are mainly process-servers' and amins' fees, court-fees realized by village courts, recoveries on account of pauper suits, and fees collected by civil officers for attesting powers-of attorney.

117. *General fees, fines and forfeitures.*—Under this head are credited—

(*a*) fees collected for the translation and printing work connected with suits and cases in the High Court and Privy Council appeals ;

(*b*) fines imposed and realized by magisterial and judicial officers, including those which under specific enactments or at the discretion of the Government are paid over to local bodies, branches of the Society for Prevention of Cruelty to Animals and others ;

(*c*) forfeitures of bail bonds ; and

(*d*) sale-proceeds of confiscated properties and other articles which remain unclaimed in courts.

The amounts due to local bodies in respect of fines are debited to 27. Administration of Justice—Presidency Magistrates' Courts and Criminal Courts, as and when they are paid over to them.

118. *Receipts of the Official Assignee.*—Unclaimed dividends, moneys relating to estates the administration of which has been closed, and fees, percentages, commission and other remuneration levied on the estates in connexion with their administration are credited to this head.

119. *Miscellaneous fees and fines.*—The fees and commission of the Administrator-General and Official Trustee, deposits towards the travelling and other expenses of Government servants who are summoned to give evidence in their official capacity in cases to which the Government are a party, charges recovered from the Central Government in connexion with the administration of the Administrator-General and Official Trustees Acts, fees received by Government officers for performing duties as notaries public, petroleum and cinema licence fees, fees for enrolment as pleaders and advocates, and for applications for posts in the Judicial department the recruitment for which has been excluded from the purview of the Public Service Commission and cash receipts of record-rooms in offices of which the cost is debited to the head 27. Administration of Justice are credited to this minor head.

120. *Recoveries of overpayments.*—Recoveries of pay and allowances overpaid in previous years are credited to this minor head.

121. *Collection of payments for services rendered.*—The rent collected by the High Court for the use of fans, etc., in the chambers occupied by advocates and others in the High Court buildings and leave contributions in respect of officers of the Judicial department on foreign service are credited to this minor head.

122. *Miscellaneous.*—Sale-proceeds of old stores and materials, commission realized from estates administered by official receivers lapsed deposits of official receivers and cash receipts under the Indian Arms Act, 1878, realized by District Magistrates are the chief items that are credited to this minor head. Reference to pages in the Detailed Budget Estimate of Revenue.

123. *Refunds.*—Refunds of fines ordered on appeals or by other competent authorities and of translation and printing and other fees collected in excess are the chief items.

EXPLANATION OF VARIATIONS.

124. *Sale-proceeds of unclaimed and escheated property.*—Larger receipts than usual are anticipated in the current year, 1947–8. The budget estimate for 1948–9 takes credit for about the same amount as the actual receipts in 1946–7.

125. *General fees, fines and forfeitures.*—The increase in the revised estimate for 1947–8 is mainly due to larger receipts anticipated under magisterial fines. The budget estimate for 1948–9 takes credit for normal receipts.

126. *Micellaneous.*—The increase in the revised estimate for 1947–8 is due to the credit to the Government of the balances of estates administered by the Administrator-General and lying unclaimed for more than twelve years. No similar credit is anticipated in 1948–9.

127. *Deduct—Refunds.*—The increase in the revised estimate for 1947–8 is due mainly to larger refunds anticipated under magisterial fines.

## XXII. Jails and Convict Settlements. 26–27

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| Jails .. .. .. .. | 1·02 | ·90 | ·95 | ·68 |
| Jail manufactures .. .. | 12·34 | 14·98 | 11·84 | 11·83 |
| Recoveries of overpayments .. | ·04 | ·04 | ·06 | ·03 |
| Collection of payments for services rendered. | ·54 | ·07 | ·10 | ·07 |
| Total .. | 13·94 | 15·99 | 12·95 | 12·61 |
| *Deduct*—Refunds .. .. | —·01 | —·02 | —·01 | —·01 |
| Grand Total. | 13·93 | 15·97 | 12·94 | 12·60 |

*Revenue.*

128. *Jails.*—Under this minor head are credited recoveries on account of convicts hired to Government departments (the branch press in the Penitentiary, Madras, the quinine packing section in the Central Jail, Coimbatore, the Public Works Department, etc.), and others, and of the transportation and maintenance charges of prisoners of other provinces and Indian States confined in the jails of this Province; recoveries of maintenance charges of juvenile offenders of Coorg in certified schools; rents of buildings and miscellaneous receipts, such as the sale-proceeds of the surplus garden and dairy produce of jails and livestock and of old stores and materials.

129. *Jail manufactures.*—Receipts from the Cinchona department on account of the packing and distribution of quinine in the Central Jail, Coimbatore, and sale-proceeds of articles produced in the manufacturing departments of jails, and certified schools which are purchased mostly by the Forest, Police, Stationery, Posts and Telegraphs and Defence Departments, are credited to this head. But the value of articles manufactured in one jail and supplied to another within the Province is adjusted in reduction of the expenditure in the manufacturing jail.

The receipts from these manufactures are counterbalanced by expenditure involved in their production which is debited to the expenditure head "28. Jails and Convict Settlements—Jail manufactures," except to the extent representing the percentage charged as profits of the Jail department.

130. *Recoveries of overpayments.*—Recoveries of pay and allowances overpaid in previous years are credited to this minor head.

131. *Collection of payments for services rendered.*—The receipts under this head include the contribution from the Cinchona department towards the leave salary of the staff of the quinine manufacture section and the contribution towards the leave salary of officers deputed to other provinces and the Military Department.

EXPLANATION OF VARIATIONS.

132. *Jail manufactures.*—The decrease in the revised estimate for 1947–8 is due to the smaller sales anticipated in respect of jail-manufactured articles supplied to the Government, departments and others.

## XXIII. Police.

| Reference to pages in the Detailed Budget Estimate of Revenue. | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| | Contribution for railway police .. .. | 7·29 | 7·27 | 8·73 | 8·73 |
| | Receipts and recoveries on account of Presidency police .. .. .. .. .. | 2·00 | 1·95 | 2·13 | 2·13 |
| 28–29 | Fees, fines and forfeitures .. .. .. | ·46 | ·59 | ·45 | ·45 |
| | Recoveries of overpayments .. .. .. | ·37 | ·38 | ·45 | ·45 |
| | Collection of payments for services rendered .. | 3·30 | 1·39 | 2·10 | 2·02 |
| | Police supplied to railways .. .. .. | ·03 | ·02 | ·02 | ·02 |
| | Police supplied to public departments, private companies and persons .. .. .. | ·61 | ·55 | ·60 | ·60 |
| | Cash receipts under the Arms Act .. .. | ·16 | ·09 | ·11 | ·11 |
| | Miscellaneous .. .. .. .. | 1·48 | 1·05 | 1·32 | 1·55 |
| | Receipts in England .. .. .. .. | .. | .. | .. | .. |
| | Total .. | 15·70 | 13·29 | 15·91 | 16·06 |
| | *Deduct*—Refunds .. .. .. .. | — ·04 | — ·11 | — ·08 | — ·08 |
| | Grand Total .. | 15·66 | 13·18 | 15·83 | 15·98 |

*Revenue.*

133. The receipts realized by the Police in Madras City and in the districts are booked separately in the accounts, as the Police Force in Madras City is constituted under the Madras City Police Act, 1888, and the Police Force in the districts under the Madras District Police Act, 1859.

134. *Contribution for railway police.*—The contribution payable by the Railway Board under section 187 (3) of the Government of India Act, 1935, and that payable by Indian States towards the cost of 'order' police employed by the Madras Government on railways and on railway lines within the limits of Indian States and the contribution sanctioned by the States Ministry to the Government of India towards the cost of 'crime' police employed on railway lines passing through Indian States are credited to this head. The amount of the contribution on account of the former is based on the actual expenditure incurred by this Government on the police employed on 'order' duties within the jurisdiction of the two railway police districts in this province, namely, Madras and Trichinopoly. The pensionary contribution collected on this account is credited to the head "XLIV. Receipts in aid of superannuation."

135. *Receipts and recoveries on account of Presidency police.*—These comprise hackney carriage fees, licence fees for places of public resort, entertainments, processions and the like, receipts on account of cattle-pounds (which in Madras City are under the control of the police), fees for the censorship of cinema films, recoveries from the Madras Port Trust of two-thirds of the cost of the harbour police and half the cost of the quarantine police, sale-proceeds of unclaimed animals, confiscated arms and old stores and materials, receipts from hire to the public of the police motor ambulance, and recoveries on account of police supplied to private bodies and persons in connexion with festivals, etc., and of special police officers or additional police employed under sections 20 and 21 of the Madras City Police Act, 1888.

136. *Fees, fines and forfeitures.*—Receipts realized by the district police are credited to this minor head. The main items are hackney carriage fees and fees collected by the Finger Print Bureau.

137. *Recoveries of overpayments.*— Recoveries of overpayments of pay and allowances, and refunds of the cost of ticket requisitions and passages drawn in excess in previous years are the main items credited to this minor head.

138. *Collection of payments for services rendered.*—Contributions from the Central Government for work done by the Commissioner of Police in connexion with pilgrimage to the Hedjaz, the Indian Naturalization Act, 1926, and the British Nationality and Status of Aliens Act, 1914, and recoveries for leave, clothing and other charges for the police employed on Agency functions, contributions from other Governments, Administrations and private bodies in respect of finger-print work done by the Madras Police, recoveries on account of leave and passage contributions of officers of the Police Department on foreign service, and those on account of special and additional police under sections 13 to 15 of the Indian Police Act, 1861, and contributions for the training in the Police Training School at Vellore of officers deputed by Indian States and other Governments, are the main items credited to this minor head.

139. *Police supplied to railways.*—The recoveries on account of Police guards supplied to railways in the districts are credited to this minor head.

Reference to pages in the Detailed Budget Estimate of Revenue.

140. *Police supplied to public departments, private companies and persons.*—The recoveries relating to the cost of police guards supplied to Port Trusts, public departments, private companies and persons are credited to this minor head.

141. *Cash receipts under the Arms Act.*—As a result of the entrustment to the Provincial Government of the Agency functions under the Indian Arms Act and Rules, the fees realized under the above Act and Rules are credited to this Government under this head for the services rendered by this Government and their officers.

142. *Miscellaneous.*—Under this head are credited—

(*a*) rents realized from police officers for whom residential quarters have been rented by the department;

(*b*) fees paid by applicants for selection as sergeants and sub-inspectors in the regular police and as subadars, jamadars, etc., in the Malabar Special Police;

(*c*) credit allowed by the Defence Department on account of unserviceable articles returned; and

(*d*) sale-proceeds of old stores and materials.

### Explanation of Variations.

143. *Contribution for railway police.*—The increase in the estimates is mainly due to larger contributions anticipated from the Railway Board and Indian States on account of 'order' police employed on Railways.

144. *Collection of payments for services rendered.*—The enhanced contribution sanctioned by the Central Government towards the cost of the police staff employed on quarantine duty in the Madras Harbour due to the revision of the scales of pay and allowances, and larger recoveries anticipated from other Provincial Governments and Indian States for services rendered to them, account for the increase in the estimates under this head.

## XXIV. Ports and Pilotage.

29

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| *Deduct*—Refunds .. .. .. .. .. | .. | .. | — 47·08 | .. |
| **Total** .. | .. | .. | **— 47·08** | .. |

*Revenue.*

145. In March 1939 a sum of Rs. 44·67 lakhs belonging to the Provincial Minor Ports Fund was transf rred to the Provincial revenues in accordance with the provisions of the Madras Minor Ports Act, 1938. The Act also provided for the periodical transfer to the Provincial revenues of the balances in the Fund of over Rs. 20 lakhs in subsequent years. But no such transfer was made afterwards. The Minor Ports Fund began to dwindle on account of the decrease in the collection of Port dues, etc., during the war with the result that, even for meeting the ordinary expenses, subventions had to be granted from Provincial revenues. The need for special subsidies from Provincial revenues was felt in connection with the Post-war Schemes relating to the Port Department. It was therefore decided in 1947–8 that the balance of the amount previously taken over from the Minor Ports Fund should be returned to the Fund with compound interest at 3 per cent per annum. The provision of Rs. 47·08 lakhs in the revised estimate for 1947–8 represents this refund.

## XXVI. Education.

30–31

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| University .. .. | 10·72 | 11·76 | 14·46 | 15·87 |
| Secondary .. .. | 1·29 | 1·25 | 1·57 | 1·81 |
| Special .. .. | 1·31 | 1·50 | 1·60 | 1·75 |
| General .. | 14·77 | 2·29 | 5·52 | 5·14 |
| **Total** .. | **28·00** | **16·80** | **23·15** | **24·57** |
| *Deduct*—Refunds .. | — ·42 | — ·40 | — ·43 | — ·43 |
| **Grand Total** .. | **27·58** | **16·40** | **22·72** | **24·14** |

*Revenue.*

146. *University.*—Fees for tuition, registration and admission and fee fines in Government Arts and Training colleges (including those which have secondary departments and model schools respectively attached to them) and in the Law and Engineering colleges are credited to this section.

Reference to pages in the Detailed Budget Estimate of Revenue.

147. *Secondary.*—Fees for tuition and admission and fee fines in Government secondary schools are credited to this section.

148. *Special.*—This section exhibits fees for tuition and admission and fee fines in model schools attached to Government training schools.

149. *General.*—The receipts credited to this section are—

(1) contributions from Indian States and others on account of students deputed by them to the educational institutions in this Province, e.g., Engineering and Training colleges and schools, and contributions from private persons and associations towards the cost of opening new educational institutions ;

(2) income from endowments attached to Government educational institutions towards their upkeep ;

(3) registration fees paid by publishers of books and fees for scrutiny of books by the Text-Book Committee ;

(4) recoveries of overpayments made in previous years, mainly in respect of grants to local bodies, and aided institutions, of pay and allowances of Government servants, scholarships overdrawn in previous years and stipends recovered from students for failure to fulfil the terms of their bonds ;

(5) contribution levied on account of the leave salary of officers on foreign service when it is levied separately and is not combined with the pensionary contribution ; and

(6) miscellaneous receipts, such as laboratory, reading room, examination and medical inspection fees, rents (except rents from buildings borne on the registers of the Public Works Department and maintained by that department) and other recoveries from residents of hostels attached to Government institutions, recoveries from local bodies of unspent balances of grants in connection with the scheme for the introduction of compulsory primary education and sale-proceeds of manual training articles, garden products, unserviceable stores and materials, furniture and laboratory and other articles.

### Explanation of Variations.

150. *University.*—The increase in the revised estimate for 1947–8 and the budget estimate for 1948–9 is due to the increase in receipts as a result of the increase in the number of students in several Government Arts and Professional Colleges, the taking over of the Lady Hope Municipal College, Guntur, by the Government, the raising of the Government Brennen College, Tellicherry, to the status of a first grade college and the opening of the IV B.Sc. (Hons.) course in the Government Muslim College, Madras.

151. *General.*—The increase in the revised estimate for 1947–8 is mainly due to the recovery from District Boards of unspent balances of grants made in previous years in connection with the scheme for the introduction of compulsory primary education.

## XXVII. Medical.

32

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| Medical college and school fees .. | 3·34 | 3·73 | 4·31 | 4·28 |
| Hospital receipts .. .. .. | 7·76 | 7·12 | 7·90 | 7·35 |
| Mental hospital receipts .. .. | ·72 | ·80 | ·98 | ·90 |
| Sale of medicines .. .. .. | ·03 | ·01 | ·03 | ·02 |
| Contributions .. .. .. | ·89 | ·59 | 1·26 | ·66 |
| Income from endowments .. .. | ·43 | ·40 | ·43 | ·43 |
| Recoveries of overpayments .. | ·18 | ·10 | ·35 | ·18 |
| Collection of payments for services rendered .. .. .. .. | 3·45 | 2·57 | 2·00 | 1·21 |
| Miscellaneous (including receipts in England) .. .. .. .. | 1·40 | 1·21 | 1·71 | 1·42 |
| **Total ..** | **18·20** | **16·53** | **18·97** | **16·45** |
| *Deduct*—Refunds .. .. .. .. | — ·47 | — ·42 | — ·47 | — ·47 |
| **Grand Total ..** | **17·73** | **16·11** | **18·50** | **15·98** |

*Revenue.*

Reference to pages in the Detailed Budget Estimate of Revenue.

152. *Medical college and school fees.*—Fees for registration, admission and tuition and fee fines in the Madras, Vizagapatam, Guntur and Madura Medical Colleges, the Stanley Medical College and the College and School of Indian Medicine and fees levied from candidates for the diploma courses in gynæcology and obstetrics and in ophthalmology are credited to this minor head.

153. *Hospital receipts.*—Under this minor head are credited fees levied for medical advice, X-ray examinations, nursing and dieting of paying patients treated in Government hospitals in Madras City and the mufassal.

154. *Mental hospital receipts.*—The receipts represent recoveries on account of paying patients in the mental hospitals at Madras, Calicut and Waltair.

155. *Sale of medicines.*—The receipts under this head represent fees charged for dispensing at Government hospitals prescriptions of private medical practitioners for their patients in places where there are no chemists and druggists shops.

156. *Contributions.*—Contributions paid by the Tanjore District Board (Chatram funds) towards the maintenance of the district headquarters hospital at Tanjore, by Indian States for the training of their students in the medical colleges and other contributions received from local bodies, private benefactors and others for medical purposes are credited to this head.

157. *Income from endowments.*—The interest accruing from investments of hospital endowments made by private donors or by public subscription is credited to this head.

158. *Recoveries of overpayments.*—Overpayments of pay and allowances and of subsidies to local bodies for medical purposes recovered in a subsequent year are credited to this head.

159. *Collection of payments for services rendered.*—Under this head are credited contributions paid by the Defence department in respect of British officers of the Indian Medical Service belonging to the War Reserve employed under the Madras Government, recoveries on account of analytical work done by the Chemical Examiner on behalf of departments of the Central Government, recoveries on account of midwifery training in the Women and Children's Hospital, Madras, of pupils sent by other Governments and of the training of medical pupils for the Defence department, and recoveries from local bodies on account of Government medical officers lent to them.

160. *Miscellaneous.*—Fees for pathological and analytical examinations and for examinations by medical boards, fees for post-graduate courses conducted in hospitals, fees paid by candidates for services for which recruitment is made by the Surgeon-General, recoveries of cost of anti-rabic vaccine (including cost of telegrams) used in the treatment of well-to-do patients, sale-proceeds of condemned stores, furniture and materials and of garden and other produce, in hospitals, rents collected from students occupying hostel buildings not maintained by the Public Works Department and for buildings in the Lady Willingdon Leprosy Sanatorium, Chingleput, grants made by the Indian Council of Agricultural Research for a scheme of research into the indigenous drugs of India and security deposits forfeited by hospital contractors are the main items credited to this minor head.

161. *Refunds.*—These are hospital stoppages collected in advance and subsequently refunded on making up the final bill, and refunds of wrong credits of medical board examination fees, contributions paid in excess by local bodies, etc.

## Explanation of Variations.

162. *Medical college and school fees.*—The increase in the revised estimate for 1947–8 is due to the increase of the college fees by 20 per cent.

163. *Hospital receipts.*—The increase in the revised estimate for 1947–8 is due mainly to the collection of arrears of hospital stoppages relating to previous years in respect of military patients. The decrease in the budget estimate for 1948–9 is due to the absence of this special credit and to the grant of concessions to the families of Government servants.

164. *Contributions.*—The increase in the revised estimate for 1947–8 is due to a special contribution of Rs. 0·36 lakh paid by the Honorary Secretary of the Madras Provincial Welfare Fund for the training of 50 midwives and to larger receipt from other contributions than anticipated. The budget estimate for 1948–9 takes credit only for normal receipts.

165. *Collection of payments for services rendered.*—The decrease in the revised estimate for 1947–8 and the further decrease in the budget estimate for 1948–9 are due to the reversion of medical and non-medical staff deputed for military duty and to the termination of the services of the British Indian Medical Service Officers from the 15th August 1947.

## XXVIII. Public Health.

| Reference to pages in the Detailed Budget Estimate of Revenue. | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| | Sale-proceeds of sera and vaccines .. | 1·74 | 1·00 | 2·14 | 1·25 |
| 33–34 | Contributions .. .. .. | ·13 | ·07 | 1·08 | 1 12 |
| | Recoveries of overpayments .. .. | ·30 | ·06 | ·48 | ·08 |
| | Collection of payments for services rendered. | 3·10 | 3·25 | 3·15 | 2·84 |
| | Miscellaneous including receipts in England— | | | | |
| | Direct receipts .. .. .. | ·63 | ·19 | ·56 | ·21 |
| | Transfer from deposit accounts .. | ·06 | .. | .. | .. |
| | **Total** .. | **5·96** | **4·57** | **7·41** | **5·50** |
| | *Deduct*—Refunds .. .. .. | — ·01 | .. | — ·01 | — ·01 |
| | **Grand Total** .. | **5·95** | **4·57** | **7·40** | **5·49** |

*Revenue.*

166. *Sale-proceeds of sera and vaccines.*—Sera and vaccines supplied by the King Institute to local fund and municipal hospitals, private bodies and others are charged for except in the following cases where the supply is free of charge :—

(1) Sera and vaccines including vaccine lymph required by Government medical institutions ;

(2) Cholera vaccine and vaccine lymph required by the Public Health Department and local bodies ; and

(3) Sera and bacterial vaccines required by the Victoria Hospital for Women and Children at Vizagapatam.

167. *Contributions.*—The contribution from the Indian Research Fund Association towards the cost of investigation and control of plague is credited to this minor head.

168. *Recoveries of overpayments.*—Recoveries of pay and allowances overdrawn in previous years, and of Provincial grants drawn by local bodies for water-supply and drainage schemes, originally debited to 39. Public Health—Grants for Public Health purposes, which are found to be in excess on completion of the works are the main items.

169. *Collection of payments for services rendered.*—The pay and leave salary of Municipal Health Officers and Assistant District Health Officers are met from Provincial funds in the first instance and debited to "39. Public Health—Public Health Establishments," and 25 per cent of the pay and leave salary in the case of Municipal Health Officers and 50 per cent in the case of Assistant District Health Officers are subsequently recovered from the local bodies concerned. The Public Health Department also levies fees for the grant of sanitary certificates to schools under private management and for training candidates for posts of birth and death registrars in municipalities. Fees for private bacteriological examinations, payments towards the cost of the Government Analyst and his staff by local bodies to whose areas the Madras Prevention of Adulteration Act, 1918, has been extended, fees levied from local bodies for the inspection of their water-works and drainage pumping stations, contributions on account of the staff employed for investigation and preparation of detailed plans and estimates for water-supply and drainage schemes of local authorities and for the scrutiny and sanction of other works by the Sanitary Engineering Department and centages for the department's tools and plant used for investigation of works undertaken by local authorities are also credited to this head.

170. *Miscellaneous.*—The receipts under this head fall under two main categories, namely—

(1) receipts directly accruing from the operations of the Public Health and Sanitary Engineering Departments ; and

(2) amounts transferred from the deposit account of the grant made by the Indian Research Fund Association for anti-malaria operations.

Receipts directly realized include hire charges and sale-proceeds of health propaganda apparatus and materials, receipts from the disposal of old stores and materials in the Public Health Department and cost of copies of plans relating to water-supply and drainage schemes supplied by the Sanitary Engineering Department to local bodies for the use of tenderers and recovery of the cost of postage and packing charges on sera and vaccines supplied by the King Institute.

Reference to pages in the Detailed Budget Estimate of Revenue.

EXPLANATION OF VARIATIONS.

171. *Sale-proceeds of sera and vaccines.*—The increase in the revised estimate for 1947–8 is due mainly to the credit taken for the cost of cholera vaccine supplied to the Central Provinces (Rs. 0·85 lakh) and of vaccine lymph supplied to the Military Department (Rs. ·09 lakh). The budget estimate for 1948–9 takes credit for normal receipts and a smaller recovery from the Military Department (Rs. ·05 lakh).

172. *Contributions.*—The increase is mainly due to the recovery of contributions from local bodies on account of the expenditure on certain plague preventive measures, viz., disinfection and rat destruction with the use of cyanogas.

## XXIX. Agriculture.

35

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| Agricultural receipts— | | | | |
| Direct receipts .. .. .. .. | 24·33 | 15·29 | 37·72 | 29·04 |
| Transfers from deposit accounts .. .. | 2·03 | 2·96 | 4·59 | 3·03 |
| Recoveries of overpayments .. .. | ·06 | ·09 | ·06 | ·05 |
| Collection of payments for services rendered .. | 3·72 | ·04 | ·06 | ·04 |
| **Total** .. | 30·14 | 18·38 | 42·43 | 32·16 |
| *Deduct*—Refunds .. .. .. .. | — ·16 | — ·02 | — ·16 | — ·02 |
| **Grand Total** .. | 29·98 | 18·36 | 42·27 | 32·14 |

*Revenue.*

173. Receipts pertaining to the operations of the Department of Agriculture are credited to this major head.

174. *Agricultural receipts.*—These fall into two main categories, namely—

(1) Receipts directly accruing from the operations of the department;

(2) Amounts transferred to this head from the deposit accounts of grants from the Sugar Excise Fund and of grants made by the Central Government, the Indian Council of Agricultural Research and the Indian Central Cotton, Sugarcane, and Coconut Committees for specific purposes.

Direct receipts consist of the sale-proceeds of dairy and farm produce at district stations, the central farm at Coimbatore and the Araku Valley farm (Vizagapatam district), cotton, green manure and other seeds produced or stocked by the department, agricultural implements and manures, receipts from botanical and other public gardens and the Research Institute, fees and other receipts from Agricultural Colleges and rents from buildings under the control of the department.

The amounts transferred from the deposit accounts represent that part of the expenditure booked under the expenditure head '40. Agriculture' which is financed from grants from the Sugar Excise Fund and grants made by the Central Government, the Indian Council of Agricultural Research and the Indian Central Cotton, Sugarcane, and Coconut Committees.

175. *Recoveries of overpayments.*—Cash recoveries from ryots of the value of seeds supplied to them for sowing if the seeds supplied by them from their seed farms are found unsatisfactory and recoveries of pay and allowances overdrawn in previous years are credited to this head.

176. *Collection of payments for services rendered.*—The receipts under this head represent contributions for leave salary on account of officers in foreign service and those employed by the Government on behalf of others under Fundamental Rule 127.

EXPLANATION OF VARIATIONS.

177. *Direct receipts.*—The increase in the revised estimate for 1947–8 is mainly due to larger sales to ryots of agricultural machinery purchased by the department. The budget estimate for 1948–9 anticipates a larger sale of cotton seeds, but smaller sales of agricultural machinery.

178. *Transfers from deposit accounts.*—The increase in the revised estimate for 1947–8 is due to larger expenditure on schemes to be financed from the deposit account. The decrease in the budget estimate for 1948–9 is mainly in respect of schemes to be financed from grants made by the Indian Central Cotton Committee and the Indian Council of Agricultural Research.

Reference to pages in the Detailed Budget Estimate of Revenue.

## XXX. Veterinary.

| Ref. | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| 36 | Veterinary College fees .. .. .. | ·23 | ·32 | ·44 | ·52 |
| | Other receipts— | | | | |
| | Direct receipts .. .. .. | 3·11 | 1·99 | 1·96 | 1·94 |
| | Transfers from deposit accounts .. | ·10 | ·28 | ·33 | ·38 |
| | Collection of payments for services rendered. | ·20 | ·02 | ·02 | ·02 |
| | **Total** . | **3·64** | **2·61** | **2·75** | **2·86** |
| | *Deduct*—Refunds .. .. .. | — ·02 | — ·01 | — ·01 | — ·01 |
| | **Grand Total** .. | **3·62** | **2·60** | **2·74** | **2·85** |

*Revenue.*

179. *Veterinary College fees.*– Tuition, examination and medical inspection fees collected from students in the Madras Veterinary College, fees realized from the shoeing forge and for animals treated in the hospital attached to the College and sale-proceeds of old stores and materials of the Madras Veterinary College are the main items of receipts credited to this minor head.

180. *Other receipts.*—These fall into two main categories, namely —

(1) Receipts directly realized by the Civil Veterinary Department; and

(2) Transfers from the deposit account of grants by the Indian Council of Agricultural Research for specific schemes entrusted to the department.

Receipts directly realized include fees for treatment of animals in, and contributions from local bodies and others for the maintenance of veterinary hospitals and dispensaries; sale-proceeds of serum produced by, and of used animals in, the Serum Institute; rents realized from veterinary assistant surgeons occupying quarters rented for them by the department; fees levied for inspection by Veterinary Assistant Surgeons of animals and other materials intended for export; sale-proceeds of old stores and materials; livestock section receipts; fees from owners in connexion with the salvaging of dry cows in Madras City; contribution from Kangayam Breeders' Association towards the cost of the breeding scheme; and recoveries of overpayments made in previous years.

The grants given by the Indian Council of Agricultural Research are for the investigation of certain animal and poultry diseases and for sheep breeding. These grants are credited on receipt to a deposit head and expenditure incurred is debited to the expenditure head "41. Veterinary," whilst a corresponding amount is credited to this head.

181. *Collection of payments for services rendered.*—The main item of receipt under this head is the contribution levied towards the leave salary of officers on foreign service.

## XXXI. Co-operation.

| Ref. | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| 37 | Audit fees .. .. .. | 1·16 | 1·40 | 1·45 | 1·20 |
| | Miscellaneous receipts .. .. | 6·60 | 5·35 | 8·02 | 7·45 |
| | **Total** .. | 7·76 | 6·75 | 9·47 | 8·65 |
| | *Deduct*—Refunds .. .. | — ·08 | — ·07 | — ·07 | — ·07 |
| | **Grand Total** .. | 7·68 | 6·68 | 9·40 | 8·58 |

*Revenue.*

182. *Audit fees.*—Fees for the audit by the staff of the Co-operative department of the accounts of co-operative banks and societies other than societies for the audit of which special staff is employed are credited to this minor head.

| The rates of fees are— | Fee per diem. RS. | A. | P. |
|---|---|---|---|
| Central banks .. .. .. .. .. .. | 5 | 8 | 0 |
| Urban banks with a working capital of Rs. 1 lakh and over .. | 5 | 8 | 0 |
| Co-operative societies (other than Central and Urban banks) whose working capital or the value of whose purchases, sales or goods produced, as the case may be, is Rs. 1 lakh or over. | 5 | 8 | 0 |
| Urban banks with working capital of less than Rs. 1 lakh and other types of societies liable to pay fees under the rules .. | 3 | 12 | 0 |

Reference to pages in the Detailed Budget Estimate of Revenue.

183. *Miscellaneous receipts.*—The items of revenue credited to this minor head are execution fees from liquidated and other societies, liquidation fees other than execution fees from liquidated societies, arbitration fees, recoveries of overpayments and other miscellaneous receipts.

EXPLANATION OF VARIATIONS.

184. *Miscellaneous receipts.*—The increase in the revised estimate for 1947–8 is due mainly to larger recoveries on account of Government servants whose services have been lent to co-operative societies for audit and other purposes. The budget estimate, 1948–9, takes credit for the contributions expected to be recovered from co-operative institutions in respect of the staff likely to be continued in 1948–9 for audit and other purposes.

## XXXII. Industries and supplies.

38–39

| | Accounts, 1946–7. | Budget, Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| Industries .. .. .. .. | 29·65 | 28·59 | 40·99 | 38·13 |
| Cinchona plantations .. .. | 11·97 | 13·47 | 12·45 | 12·38 |
| Fisheries— | | | | |
| Direct receipts .. .. . | 19·63 | 13·68 | 10·72 | 14·63 |
| Transfer from deposit accounts .. | .. | ·19 | ·26 | ·20 |
| Recoveries of overpayments .. .. | ·09 | ·01 | ·72 | ·05 |
| Collection of payments for services rendered .. .. .. .. | ·31 | ·10 | ·28 | ·10 |
| Total .. | 61·65 | 56·04 | 65·42 | 65·49 |
| *Deduct*—Refunds .. .. .. | — ·69 | — ·15 | — ·21 | — ·21 |
| Grand Total .. | 60·96 | 55·89 | 65·21 | 65·28 |

*Revenue.*

185. This major head records the revenue received in connexion with the Industries, Cinchona and Fisheries Departments in this Province.

186. *Industries.*—This head includes receipts from the sale of soap and other preparations manufactured at the Kerala Soap Institute, the fees levied and the sale of articles made in the various technical and industrial schools and cottage industries run by the Industries Department, the fees and other receipts connected with the department's pumping and boring activities, recoveries on account of work executed in the Industrial Engineering Workshops, Madras, for the pumping and boring branch and other sections of the Industries Department, other Government departments and private parties, and on account of the hand-boring sets manufactured at the workshops for rural water-supply schemes, receipts from the fish liver oil industry and the hire of sugarcane-crushing mills and sugar centrifugals and the sale of the products of the silk farms at Coonoor, Hosur, Palmaner and Thadaguni, of the oils and fats produced by the Kerala Soap Institute, and of unserviceable and surplus stores, and interest on the depreciation reserves of the Kerala Soap Institute and the Industrial Engineering Workshops deposited with the Government. The licence fees levied under the Madras Cloth Dealers Control Order and various other orders for the control of silk yarn, silk fabrics, dyes and chemicals for cotton textiles and for the export of handloom cloth are also credited to this head.

187. *Cinchona plantations.*—The raw produce of the Government cinchona plantations in the Nilgiri and Coimbatore districts and the bark purchased from private plantations are converted into finished products at the Government factory and packed in bulk and consigned for sale at the Central Jail, Coimbatore. The sale-proceeds of these products, including the payment by the Public Health Department of the loss on account of the sale of quinine at concessional rates, are credited to this minor head. (The commission payable to the Jail Department is debited to the head "43. Industries—Cinchona Plantations".) The interest on the depreciation reserve of the Cinchona Department deposited with the Government is also credited to this minor head.

188. *Fisheries—Direct receipts.*—The receipts realized by the Fisheries Department from its operations and the rentals of inland fisheries in public waters taken over for stocking with fish by the department are credited to this head. The greater part of the receipts accrues from the fish-curing yards on the East and West Coasts, the pearl fisheries in Tinnevelly and Ramnad, the chank fisheries in Tinnevelly, Tanjore, South Arcot, Nellore and Chingleput, inland fisheries (a very large part of the receipts from which is paid over to local bodies as compensation), deep-sea fishing operations in fishing centres on the East and West Coasts, the Nilgiri fisheries (the receipts from which are paid over to the Nilgiri Game Association) and semi-dried prawns. There are some receipts also from the marine biological stations at Ennore, Krusadai Island and West Hill, Calicut, the oyster farm at Pulicat, and rents.

Reference to pages in the Detailed Budget Estimate of Revenue.

189. *Transfer from deposit accounts.*—This head records the transactions relating to the grants given by the Indian Council of Agricultural Research for the Rural Pisicultural Scl en e and the manufacture of semi-dried prawns.

190. *Recoveries of overpayments.*—Overpayments recovered after the year of payment are credited to this minor head

191 *Collection of payments for services rendered.*—The contribution from the Madras and Southern Mahratta Railway for services rendered by the Industries Department in connexion with the supervision of its Perambur branch school and the recoveries from other Governments for services rendered by the Cinchona Department in extracting alkaloids and making up quinine sulphate tablets are the chief items of receipts under this head.

192. *Refunds.*—The refunds in the Industries Department are mainly of excess amounts collected in advance in connexion with work-orders and pumping and boring operations, and of amounts representing the advances and the daily hire charges for power drills and hand-boring sets paid by private parties for whom unsuccessful borings have been put down by the department. Refunds in the Fisheries Department are mainly of excess amounts collected from purchasers of oysters and fishery products and of fishery rentals subsequently remitted.

EXPLANATION OF VARIATIONS.

193. *Industries.*—The increase in the revised estimate for the current year is due mainly to the receipts anticipated from the Intensive Khadi Scheme and to larger receipts from the Kerala Soap Institute, licence fees levied on dealers in handloom cloth, cottage industries and other receipts, partly offset by smaller receipts from fish liver oil. The budget estimate for 1948–9 provides for smaller receipts from the Intensive Khadi Scheme.

194. *Cinchona plantations.*—The decrease in the estimates is due to smaller receipts anticipated from the sale of quinine sulphate.

195. *Fisheries—Direct receipts.*—The decrease in the revised estimate for 1947–8 is due mainly to smaller receipts from fish-curing yards and the pearl and chank fisheries. The budget estimate for 1948–9 anticipates an improvement in the receipts from these sources.

196. *Recoveries of overpayments.*—The increase in the revised estimate for 1947–8 is mainly due to the credit taken for the refund by the Central Government on account of the undistributed stock of quinine substitutes in the possession of the Provincial Government on the 27th August 1946.

## XXXVI. Miscellaneous Departments.

40–41

| — | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| Examination fees .. .. .. | 10·92 | 9·75 | 11·96 | 11·79 |
| Fees for the inspection of steam boilers .. | ·77 | ·75 | ·79 | ·77 |
| Fees for the registration of Trade Unions. | ·02 | ·01 | ·02 | ·01 |
| Administration of Indian Partnership Act, 1932 .. .. .. | ·11 | ·09 | ·10 | ·10 |
| Miscellaneous .. .. .. | 1·92 | 1·60 | 1·41 | 1·51 |
| Fire Services .. .. .. | 1·43 | ·54 | 1·25 | ·70 |
| Total .. | 15·17 | 12·74 | 15·53 | 14·88 |
| *Deduct*—Refunds .. .. .. | — ·08 | — ·08 | — ·16 | — ·10 |
| Grand Total .. | 15·09 | 12·66 | 15·37 | 14·78 |

*Revenue.*

197. This major head of revenue is intended to record the receipts in departments the cost of which is debited to the major head "36. Scientific Departments" and for which there is no specific corresponding head on the receipts side (e.g., museums) and in departments the cost of which is debited to the major head "47. Miscellaneous Departments."

198. *Examination fees.*—These are fees and other receipts realized from examinations conducted by—

(1) the Commissioner for Government Examinations (secondary school-leaving certificate, training-school leaving certificate and physical training and technical teachers' certificate, teachers' certificate in Indian Music and nursery school teachers' certificate examinations, public examination at the end of VIII standard, technical examinations, Parts I and II, such as typewriting, shorthand, engine drivers and water-works fitters, etc., Sanskrit Entrance and School of Indian Medicine examinations);

(2) The Madras Public Service Commission (clerkship and other examinations for entry into Government service, selections without examination, examinations in departmental and special tests and language and other examinations for Government servants); and

(3) The Board of Revenue (Village Officers' Special Tests)

Reference to pages in the Detailed Budget Estimate of Revenue.

199. *Fees for the inspection of steam boilers.*—Fees levied for registration and renewal of certificates of boilers under the Indian Boilers Act, 1923, and the regulations and rules made thereunder are the main items credited to this minor head.

200. *Fees for the registration of trade unions.*—Fees realized for registration of trade unions under the Indian Trade Unions Act, 1926, are credited to this minor head.

201. *Administration of the Indian Partnership Act.*—Fees levied under the Indian Partnership Act, 1932, and the Madras Partnership (Registration of Firms) Rules issued thereunder for registration of firms, recording alterations in their names and principal places of business, inspection of registers and filed documents and grant of certified copies of any entry in the register of firms are credited to this minor head.

202. *Miscellaneous.*—The chief items of receipts credited to this minor head are—

(1) receipts of the Labour Department from hostels and other institutions, conducted for the benefit of the communities eligible for help by the Labour Department,

(2) receipts of the Police Department from the sale of produce and the manufactures of settlements for criminal tribes and from hostels and other institutions, conducted for Kallars and Koravars,

(3) fees collected by the Registrars of Births and Deaths and by the Registrar-General of Births, Deaths and Marriages for searches in and copies of records relating to births, deaths, marriages, baptisms and burials, and fees for the registration of companies under the Indian Companies Act, 1913, and of societies under the Societies Registration Act, 1860,

(4) receipts of the Government Museum and the Connemara Public Library, and

(5) receipts relating to the Department of Women's Welfare.

203. *Fire Services.*—Receipts on account of Fire Service pumps lent to local bodies, etc., are credited to this minor head.

## Explanation of Variations.

204. *Examination Fees.*—The increase in the revised estimate for 1947–8 is due to increase in the number of candidates for the S.S.L.C. and Government technical examinations.

205. *Fire Services.*—The increase in the revised estimate for 1947–8 is due to special credits on account of the sale-proceeds of condemned articles, vehicles, etc., of the Madras Fire Services, recoveries from the Madras Port Trust and the Vizagapatam Port Trust on account of services rendered to them by the Fire Services personnel in the past, and the payment received for pumping work done in connexion with the Gannavaram Aqueduct works in 1946. The budget estimate for 1948–9 provides for normal receipts.

## XXXIX. Civil Works.

41–43

| —— | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| Rents .. .. .. | 8·91 | 8·55 | 9·02 | 9·02 |
| Receipts from workshops .. | ·57 | ·50 | ·56 | ·56 |
| Recoveries of expenditure .. | 14·43 | 6·09 | 13·81 | 15·07 |
| Transfer from Central Road Fund | 22·37 | 19·89 | 28·85 | 26·57 |
| Miscellaneous .. .. .. | 20·77 | 7·25 | 7·25 | 7·25 |
| Ferry receipts .. .. .. | .. | .. | 4·00 | 3·15 |
| Total .. | 67·05 | 42·28 | 63·49 | 61·62 |
| *Deduct*—Refunds .. .. | — ·75 | — ·20 | — ·16 | — ·08 |
| Grand Total .. | 66·30 | 42·08 | 63·33 | 61·54 |

Reference to pages in the Detailed Budget Estimate of Revenue.

*Revenue.*

206. *Rents.*—Rents for residential and non-residential buildings and hostels in charge of the Public Works and Highways Departments, including rents for furniture and other special amenities, recovered from the occupying Government servants and students, from Provincial commercial departments, such as the Irrigation, Electricity and Cinchona Departments, and from departments of the Central Government, local bodies and others are credited to this head.

207. *Receipts from workshops.*—A portion of the indirect charges recovered in the workshops at Madras, Bezwada and Dowlaishwaram is credited to this minor head. This portion is made up of (1) interest on capital and depreciation of buildings in the case of all the workshops and (2) recovery of tools and plant charges in the case of the workshops at Bezwada and Dowlaishwaram. The amount recovered under tools and plant charges on account of the Madras workshop is treated as a deduction from the expenditure under the minor head 'Tools and Plant' under '50. Civil Works' as the charges do not pertain to the Madras Circle alone but are distributable over all the circles in the Province.

208. *Recoveries of expenditure.*—Recoveries on account of (*a*) damage caused by occupants to buildings, furniture, etc., (*b*) overpayments made in previous years, (*c*) contribution for leave salary of officers on foreign service, (*d*) tools and plant charges from contractors, (*e*) refunds of unspent balances of grants originally debited to '50. g. Civil Works—Grants-in-aid' in respect of water-supply and drainage schemes of local bodies executed by the Public Works Department and recoveries on account of arrears, if any, of centage charges in respect of such works, (*f*) contribution from local bodies and others in respect of Government works, and (*g*) sale-proceeds of old tools and plant, materials, unserviceable articles and the like (except when they have to be adjusted in reduction of expenditure, as in the case of works in progress and those debited to a Capital head) are credited to this head.

209. *Transfer from Central Road Fund.*—Allocations from the Central Road Fund (to which receipts from the special additional duty on motor spirit levied for road development are transferred) made by the Central Government to the Provincial Government are credited on receipt to the Provincial deposit head 'Subventions from Central Road Fund.' Such allocations will be made only after the balance in the Provincial deposit account at the beginning of the year has been exhausted. The actual expenditure incurred by a Provincial Government from time to time on specific road works or objects approved by the Central Government is charged in the Provincial accounts to the head '50. Civil Works' under the minor heads 'Communications' and 'Grants-in-aid' or other appropriate heads of account. An equivalent amount is transferred month by month from the deposit head 'Subventions from Central Road Fund' to the revenue head 'XXXIX. Civil Works,' or other corresponding head, inclusive of the portion payable from the Central Government's unallotted reserve in its Road Fund in respect of works partly financed from the Central Government's reserve and partly from the Provincial share.

210. *Miscellaneous.*—The receipts credited to this minor head are rents from land as distinguished from rents for buildings; sale-proceeds of produce such as wood, grass, fruits, vegetables, etc., from the compounds of Government buildings and those taken on lease, when such produce is Government property and not grown by the occupants; sale-proceeds of Public Works Department buildings transferred to Central departments; supervision charges on sales of stock; value of stores found surplus; profits on stock due to revaluation; lapsed tender and other deposits; fines; deposits of contractors confiscated for reasons other than damage to works; income from avenue trees on the margin of roads and all extraordinary items of receipts which cannot be booked under other minor heads.

211. *Ferry receipts.*—The net income from the ferries on the roads taken over from local bodies on and after the 1st April 1946 is credited to this head.

EXPLANATION OF VARIATIONS.

212. *Recoveries of expenditure.*—The estimates provide for larger receipts from contractors by way of hire charges for lorries and road rollers lent to them and for larger recoveries from the district boards towards the cost of establishments employed on the execution of their road works by the staff of the Highways Department.

213. *Transfer from Central Road Fund.*—The increase in the revised estimate for 1947–8 is due to the transfer of a larger amount from the Central Road Fund to meet increased expenditure on road works executed by the Highways Department and on the Superintending Engineers and the special staff employed for preparing project estimates or the Post-war Road Development plan, partly offset by smaller expenditure on works executed by local bodies. The decrease in the budget estimate for 1948–9 is due to smaller expenditure anticipated on road works executed by the Highways Department.

214. *Ferry receipts.*—This is a new head opened in the course of 1947–8 to record the income from ferries taken over from local bodies—see paragraph 211 above. The revised estimate for 1947–8 takes credit for receipts relating to the year 1946–7 also. The budget estimate for 1948–9 provides for normal receipts.

## XLI. Receipts from Electricity Schemes—Gross Receipts.

| —— | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | Reference to pages in the Detailed Budget Estimate of Revenue. |
|---|---|---|---|---|---|
| Hydro-Electric schemes— | | | | | |
| Pykara Hydro-Electric Scheme .. | 53·64 | 58·95 | 57·68 | 64·03 | |
| Mettur Hydro-Electric Scheme .. | 38·61 | 43·36 | 47 88 | 54·24 | 44–47 |
| Papanasam Hydro-Electric Scheme .. | 19·67 | 19·25 | 24·37 | 26·55 | |
| Thermo-Electric schemes— | | | | | |
| Vizagapatam Electric Scheme .. | 5·28 | 7·47 | 6·51 | 8·71 | |
| Bezwada Electric Scheme .. .. | 6 55 | 7 70 | 7·79 | 10·(2 | |
| Cocanada Electric Scheme .. .. | 1·24 | 1·37 | 1·49 | 1·81 | |
| Kurnool Electric Scheme .. .. | ·15 | ·64 | ·64 | ·77 | |
| Madras Electric Scheme .. .. | .. | .. | 31·68 | 63·25 | |
| **Total** .. | 1,25·14 | 1,38·74 | 1,78·04 | 2,29·38 | |
| *Deduct*—Refunds .. .. .. | .. | — ·01 | — ·01 | — ·01 | |
| **Grand Total** .. | 1,25·14 | 1,38·73 | 1,78·03 | 2,29·37 | |

*Revenue.*

215. This major head records the gross revenue from hydro-electric and thermo-electric schemes, after they have begun operation and regular revenue accounts have been opened for them. Any revenue which accrues before these accounts are opened is taken in reduction of the Capital outlay under Recoveries on Capital account.

Working expenses, which include contributions to the depreciation and special reserve funds, when these have been created, are adjusted in the accounts in reduction of gross receipts.

Separate accounts of gross receipts and working expenses are maintained for each main system.

216. *Gross receipts.*—The receipts are accounted for under the following minor heads :—

Sale of power.
Miscellaneous revenue.
*Deduct*—Refunds.

The energy generated at the power-houses of each system is sold either in bulk to local bodies and other licensees, who distribute it to individual consumers, or directly to consumers such as factories, mills, workshops, tea estates and agriculturists. Receipts on this account are credited to the head 'Sale of power.'

Under the head 'Miscellaneous revenue' are credited meter rentals, recoveries of leave contribution from local bodies on account of establishments employed on local body undertakings, and interest on the value of electric appliances supplied to individual consumers on the hire-purchase system (recoveries on account of the cost of appliances being taken in reduction of expenditure under 'Working expenses—Suspense'), rents of residential buildings, sale-proceeds of unserviceable stores and materials, interest on securities held in the depreciation and special reserve funds, revenue from the War costs surcharges and other items.

### Explanation of Variations.

217. *Pykara Hydro-Electric Scheme.*—The decrease in the revised estimate for 1947–8 is due mainly to smaller revenue anticipated from the sale of power consequent on strikes in the textile mills. The budget estimate for 1948–9 anticipates a development of the agricultural load, an increase in the demand for power from a cement factory and increased revenue from the surcharge levied in the case of supply of power to industrial consumers on account of the high cost of fuel.

218. *Mettur Hydro-Electric Scheme.*—The increase in the revised estimate for 1947–8 and in the budget estimate for 1948–9 is due to the anticipated increase in the consumption of power by mills and private licensees and to the additional revenue anticipated from the levy of the surcharge on power supplied to the industrial consumers.

219. *Papanasam Hydro-Electric Scheme.*—The increase in the revised estimate for 1947–8 and in the budget estimate for 1948–9 is due mainly to the general expansion of the system and to the levy of a surcharge on power supplied to industrial consumers.

220. *Vizagapatam Electric Scheme.*—The decrease in the revised estimate for 1947–8 is due mainly to smaller revenue anticipated from sale of power to the jute and oil mills and to the stoppage of supply to certain mines which are under liquidation. The budget estimate for 1948–9 anticipates an increase in revenue from the sale of power to industrial concerns and from the surcharge on power supplied to industries.

Reference to pages in the Detailed Budget Estimate of Revenue.

221. *Bezwada Electric Scheme.*—The budget estimate for 1948-9 anticipates a development of the agricultural load and an increase in the demand for power from the Bezwada and Masulipatam municipalities.

222. *Madras Electric Scheme.*—The scheme was taken over by the Government from the Madras Electric Supply Corporation at the end of August 1947. The revised estimate for 1947-8 thus takes credit for the revenue anticipated for only a portion of the year, while the budget estimate for 1948–9 takes credit for the revenue anticipated for a full year.

## XLIV. Receipts in aid of Superannuation.

48

| —— | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| Contributions for pensions and gratuities. .. | 6·48 | 4·47 | 5·15 | 5·19 |
| Miscellaneous (including receipts in England). | ·03 | ·02 | ·16 | ·02 |
| **Total** .. | **6·51** | **4·49** | **5·31** | **5·21** |
| *Deduct*—Refunds .. .. .. | — ·05 | — ·02 | — ·06 | — ·02 |
| **Grand Total** .. | **6·46** | **4·47** | **5·25** | **5·19** |

*Revenue.*

223. *Contributions for pensions and gratuities.*—The receipts under this minor head consist mainly of pensionary contributions (and leave contributions when a combined rate is levied for both) on account of the railway police employed on 'order' duties, of officers jointly employed in the administration of Central and Provincial subjects, of officers lent to other Governments, local bodies, estates and others on foreign service terms, and of officers employed by the Madras Government on behalf of the Central Government, local bodies and others subject to the recovery of the cost in full or in part; contributions from local bodies for payment of pensions from Provincial revenues in respect of their employees or specified classes of them and contributions recovered from foreign employers towards Government's liability under the I.C.S. (Non-European Members) Provident Fund Rules. Interest, if any, on arrears of leave and pensionary contributions in respect of Government servants on foreign service is also credited to this head.

224. *Miscellaneous.*—Recoveries of overpayments, if any, made to pensioners in previous years and the bonus contributions from non-Government authorities on account of their employees admitted to the benefits of the Contributory Provident Fund (Madras) are the main items of receipts credited to this minor head.

Explanation of Variations.

225. *Contributions for pensions and gratuities.*—The increase in the revised estimate for 1947–8 is mainly due to larger contributions towards pensionary charges on account of the general revision of salaries of Government servants.

## XLV. Stationery and Printing.

49

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| Stationery receipts .. .. .. | 2·72 | 3·55 | 3·48 | 3·62 |
| Sale of Gazettes and other Government publications .. .. .. | 2·04 | 2·15 | 1·80 | 1·80 |
| Other Press receipts .. .. .. | 8·32 | 7·11 | 8·97 | 5·60 |
| Receipts in England .. .. .. | .. | .. | ·01 | .. |
| **Total** .. | **13·08** | **12·81** | **14·26** | **11·02** |
| *Deduct*—Refunds .. .. .. | — ·06 | — ·02 | — ·02 | — ·02 |
| **Grand Total** .. | **13·02** | **12·79** | **14·24** | **11·00** |

*Revenue.*

226. The Stationery and Printing Departments fall in the category of service departments which are not permitted to charge one another for services which fall within the duties for which they are constituted. But services rendered or supplies made by the Stationery and Printing departments to the Posts and Telegraphs and other Central departments, Government Commercial departments, local bodies and others are charged for.

227. *Stationery receipts.*—Recoveries on account of the cost of stationery supplied by the Superintendent of Stationery from the Provincial Stationery Stores to local bodies and others and of centage charges for the supply of typewriters, duplicators, etc., to Government servants for their personal use and to approved quasi-Government offices,

and amounts realized by the sale of waste-paper in public offices, press cuttings at the Government Press, Madras, condemned typewriters, duplicators, etc., and unserviceable and damaged articles are credited to this head.

Reference to pages in the Detailed Budget Estimate of Revenue.

228. *Sale of Gazettes and other Government publications.*—Subscriptions for the Fort St. George and District Gazettes, Indian Law Reports (Madras Series) and sale-proceeds of loose copies of these publications and other publications including departmental publications of the High Court the cost of which is debited to " 56. Stationery and Printing " are credited to this minor head.

229. *Other Press receipts.*—The receipts under this head comprise recoveries on account of the supply of forms, private notifications and advertisements in the official gazettes or other publications issued from the Government Press, and printing and binding work at Government Presses on behalf of local bodies, commercial departments and others, the recovery of the cost of paper, printing and binding materials supplied and postage and freight charges incurred in the rendering of the services ; the recovery of the cost of work done for local bodies in connexion with the printing of electoral rolls, etc., at private presses, the expenditure on which is debited to " 56. Stationery and Printing—Printing at private presses " ; sale-proceeds of saleable forms including service registers, unserviceable plant, machinery and other articles ; and the commission earned in respect of sales of University and Central Government publications.

230. *Receipts in England.*—The receipts under this head represent the sale-proceeds of publications of the Madras Government realized in England.

### Explanation of Variations.

231. *Other Press receipts.*—The increase in the revised estimate for 1947–8 is mainly due to larger recoveries on account of printing work done for the Posts and Telegraphs Department and to a special credit taken for sale of unserviceable materials. The budget estimate for 1948–9 takes credit for normal receipts only.

## XLVI. Miscellaneous.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | |
|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. | |
| Unclaimed deposits .. .. .. | 14·23 | 6·45 | 7·00 | 7·00 | 50—51 |
| Sale of old stores and materials .. | ·23 | ·03 | ·06 | ·06 | |
| Sale of land and houses .. .. | .. | ·01 | ·01 | ·01 | |
| Fees for Government audit .. .. | 1·11 | ·57 | ·69 | ·69 | |
| Rents, rates and taxes .. .. | ·05 | ·08 | ·08 | ·05 | |
| Other fees, fines and forfeitures .. .. | 5·71 | 5·55 | 5·71 | 5·71 | |
| Transfer from the deposit account of grants for economic development and improvement of rural areas .. .. .. | ·08 | ·07 | ·17 | .. | |
| Recoveries of overpayments .. .. | 16·54 | 1·20 | 9·60 | 2·56 | |
| Collection of payments for services rendered. | 2·35 | 2·77 | 2·67 | 2·98 | |
| Loss or gain by exchange on local transactions .. .. .. .. | — ·01 | — ·01 | — ·01 | — ·01 | |
| Net loss or gain by exchange on remittance transactions .. .. .. | .. | .. | .. | .. | |
| Receipts from bus service .. .. | ·05 | 8·39 | 26·25 | 88·03 | |
| Miscellaneous .. .. .. .. | 49·13 | 40·03 | 48·39 | 50·22 | |
| Receipts in England .. .. .. | ·06 | ·01 | ·03 | ·01 | |
| **Total** .. | **89·58** | **65·15** | **100·65** | **157·31** | |
| *Deduct*—Refunds .. .. .. | — 2·14 | — 2·07 | — 9·75 | — 1·82 | |
| **Grand Total** .. | **87·44** | **63·08** | **90·90** | **155·49** | |

*Revenue.*

232. This major head is the revenue head corresponding to the expenditure heads " 25. General Administration " and " 57. Miscellaneous," and is intended to record revenues pertaining to the same subjects as these expenditure heads and all other revenues which it is not found possible to bring into account under any of the descriptive major heads of revenue.



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Reference to pages in the Detailed [1] Budget Estimate of Revenue.

233. *Unclaimed deposits.*—Many deposits of various kinds are received by Government servants in the course of Government business and are held temporarily in the deposit section of the Government accounts until repaid or adjusted under the appropriate heads of account. A certain number, however, remain unadjusted every year and, with a view to ensuring the clearance of the items in the deposit accounts, rules have been framed for treating deposits remaining unclaimed or unadjusted for specific periods (which have been fixed with reference to the amounts or classes of deposits) as having lapsed to the Government. Such lapsed deposits are credited to this head, but if they are subsequently claimed and the claims are admitted, they are refunded by adjustment to Refunds under this major head. Lapsed cash orders are also credited to this head.

234. *Sale of old stores and materials.*—Receipts by sale of old stores and materials in the possession of departments and offices the cost of which is debited to "25. General Administration" or "57. Miscellaneous" are credited to this minor head.

235. *Sales of land and houses.*—Sale-proceeds of land and buildings disposed of by the Revenue Department owing to their not being required for the use of any department, except those relating to the Public Works Department and quasi-commercial departments such as the Irrigation and Electricity Departments, and recoveries from labourers and others on account of house-sites provided for them from expenditure debited to "25. General Administration," are credited to this minor head.

236. *Fees for Government audit.*—To this minor head are credited fees for the audit by the Examiner of Local Fund Accounts of the accounts of Universities, official receivers, wards' estates, port and marine funds, Hindu Religious Endowments Board, the chatram charities in the Tanjore district, municipal electrical undertakings (which are worked on a commercial basis), the Administrator-General and the Official Assignee, the Suitors Fund (High Court), the endowments under local bodies and private individuals and associations in receipt of grants from Government.

237. *Rents, rates and taxes.*—Rents, including local rates and taxes, if any, recovered from revenue subordinates occupying Government quarters the cost of which is debited to "25. General Administration" and in respect of other buildings under the control of the Revenue Department are credited to this minor head.

238. *Other fees, fines and forfeitures.*—The main items of revenue credited to this minor head are fees for stamping weights and measures, cattle-pound receipts (except those in Madras City and in reserved and unreserved forests, which are credited to "XXIII. Police" and "X. Forest," respectively) and fees and other receipts connected with elections to the Central and Provincial Legislatures and local bodies. The object of stamping weights and measures is to induce recognition by shopkeepers and in the bazaar of the established standards. The weights and measures used by shopkeepers are tested and their values according to the recognized standards are recorded on them. The stamping is done by peripatetic stamping parties attached to Collectorates. The scale of fees is so regulated as to cover the expenditure which is debited to "25. General Administration—District Administration—Other establishments—Establishments for stamping weights and measures".

Cattle-pound receipts include fines on impounded cattle, sale-proceeds of such cattle when the fines are not paid or the cattle are not claimed, recoveries of feeding charges from owners and other sundry receipts from the cattle-pounds. The major portion of these receipts is offset by the expenditure on the maintenance of the pounds, which is debited to "25. General Administration—District Administration—Other establishments—Cattle-pounds".

239. *Transfer from deposit accounts.*—This head records the transfer from the Central Government's grant for the economic development and improvement of rural areas which is explained in paragraph 800.

240. *Recoveries of overpayments.*—Recoveries of service payments made in excess in previous years, when the original payment was debited to departments not having a revenue head ("25. General Administration" and "57. Miscellaneous"), are credited to this minor head. When such recoveries are made within the same financial year as that in which the expenditure was incurred, they are adjusted in reduction of expenditure.

241. *Collection of payments for services rendered.*—This head records fees for indicating boundaries, recoveries on account of special staffs employed in laying down regular lines of streets in municipal areas and for acquisition of land for local bodies, recoveries of leave, passage and other contributions (excluding pension contributions) from foreign employers and of commission from wards' estates for the services rendered by the treasury and other establishments in Collectorates, recoveries of repatriation charges from other Governments, payments by the Burma Government for services rendered on its behalf in the treasuries of this Province, and arrear payments by the Central Government for services rendered by Collectors in connexion with passport work, elections to the Central Legislature, administration of statutory and non-statutory work relating to the Haj pilgrimage, the Indian Naturalization Act, 1926, and the British Nationality and Status of Aliens Act, 1914, recoveries on account of village establishments, recoveries from non-union panchayats on account of election expenses incurred by the Inspector of Municipal Councils and Local Boards, from local bodies of charges incurred by Collectors in taking execution proceedings on their behalf for recovery of

Reference to pages in the Detailed Budget Estimate of Revenue.

surcharged amounts, from the Hindu Religious Endowments Board on account of percentage charges for collecting its dues, and from charitable endowments vested in the Treasurer of Charitable Endowments (the Accountant-General) for the maintenance of their accounts, for which a contribution has to be paid to the Central Government, and other items similar to these. Recoveries from wards' estates on account of the Court of Wards establishments in the Board of Revenue and Collectorates, and contributions on account of the chatram village establishments in Tanjore District are also credited to this minor head.

242. *Loss or gain by exchange on local transactions.*—The effect of exchange on sterling transactions relating to the General Provident Fund is booked under this head.

243. *Net loss or gain by exchange on remittance transactions.*—The gain or loss by exchange —see paragraph 695—on debt, deposit and remittance transactions is recorded under this head. If there is a net gain by exchange, it is credited to this head, and if there is a net loss it is debited as a deduction from receipts under this head.

244. *Receipts from Bus Service.*—The revenue realized from the Government Bus Service in Madras City is credited to this head.

245. *Miscellaneous.*—Sale-proceeds of coir from the Laccadives and the Aminidivi Islands which is purchased from funds provided under "25. General Administration—District Administration—General Establishments—Laccadive and Aminidivi Establishments", recoveries on account of law charges other than in pauper suits when such charges are debited to heads not having a corresponding revenue head, sale-proceeds of weights and measures, skins, etc., of wild animals for the destruction of which rewards are paid, and of materials used for the construction of polling booths, nazarana paid by zamindars on their installation, and all receipts not debitable to any other head are credited to this minor head.

Buried treasure which has been discovered and has been declared ownerless under the Indian Treasure Trove Act, 1878, is ordinarily delivered to the finder or divided as prescribed in the Act. In cases where it is not so delivered or divided owing to the failure of the finder to give notice of the discovery to the Government or other causes, the treasure is sold and the sale-proceeds are credited to this minor head.

246. The Central Government have sanctioned the establishment of transmitting stations of All-India Radio in this Province at Madras and at Trichinopoly. The expenditure on the establishment, maintenance and operation of these stations and on programmes is met by the Central Government. The Madras Government have, in pursuance of the policy of rural reconstruction and uplift of the population of this Presidency, arranged for the supply of radio receiver sets to a few important villages in each of the areas served by the transmitting stations for the reception and dissemination of broadcast talks from the stations. The cost of installation of public receiving sets is met by the Provincial Government and debited to the expenditure head "25. General Administration"—vide paragraph 404. Recoveries from the panchayats and municipal councils of the cost of receiving sets supplied to them by the Radio Engineer and of the maintenance charges of the sets are credited to this head.

247. The recoveries arising from the operation of the Provincial Loan Account and utilized for amortization of the pre-autonomy debt owed by the Madras Government to the Central Government and the post-autonomy debt of the Province are credited to this minor head under the detailed head "Transfer of recoveries arising from the operation of the Provincial Loan Account." Further details regarding these recoveries are given below :—

(i) *Pre-autonomy debt.*—The pre-autonomy debt due to the Central Government included a portion (viz., 32·45 lakhs) which was utilized for re-lending to local bodies and others. The annual equated payment on this sum repayable with interest at 4½ per cent per annum (the rate of interest on the consolidated pre-autonomy debt due to the Central Government) in half yearly equated payments from 1937–8 to 1947–8 was fixed as 3·77 lakhs. The portion of this payment representing principal is adjusted in reduction of the portion representing principal in the annual equated payment made to the Central Government from the current revenues of the Province in respect of the consolidated debt, by transfer from recoveries initially credited as receipts under Loans and Advances by the Provincial Government. As a result of the gradual repayment of the principal, the interest portion of the repayment showed a decrease in each successive year from 1938–9 and there was a corresponding increase in the portion representing principal shown as a receipt under this head. The final repayment will be made in 1947–8.

(ii) *Post-autonomy debt, i.e., loans raised by the Government in the open market after 1st April 1937.*—The amount of each open market loan utilized for re-lending to agriculturists, local bodies, etc., from 1937–8 is amortized by annual contributions beginning from the financial year after that in which each such loan is raised and continuing throughout the period of currency of the open market loan. The contribution is calculated on a Sinking Fund basis at a rate of betterment equal to the nominal rate of interest on the loan and an amount equal to this annual contribution is adjusted by credit under this head from recoveries initially credited as receipts under loans and advances by the Provincial Government.

Reference to pages in the Detailed Budget Estimate of Revenue.

248. *Receipts in England.*—Miscellaneous receipts in England not pertaining to any of the descriptive major heads of revenue are credited to this head.

249. *Refunds.*—Refunds of deposits credited as lapsed under the minor head 'Unclaimed deposits' and of excess recoveries of election charges from local bodies are the main items under this head.

EXPLANATION OF VARIATIONS.

250. *Unclaimed deposits.*—The receipts under this head are of a fluctuating nature. The receipts in 1946–7 were abnormal. The revised estimate for 1947–8 and the budget estimate for 1948–9 provide for normal receipts.

251. *Recoveries of overpayments.*—The increase in the revised estimate, 1947–8, is due to larger adjustments than usual owing to increase in the number of transactions. The budget estimate for 1948–9 provides for normal adjustments.

252. *Receipts from Bus Service.*—The increase in the estimates is due to larger receipts anticipated from the Government Bus Service consequent on its extension to new routes in Madras City.

253. *Miscellaneous.*—The increase in the revised estimate for 1947–8 is due mainly to larger recoveries arising from the operation of the Provincial Loan Account as a larger amount out of the open market loan raised in September 1946 was utilized to finance loans to local bodies, agriculturists, etc., than was anticipated at the time of framing the budget. The further increase in the budget estimate, 1948–9, is due to the credit taken for a similar recovery in respect of a portion of the loan of Rs. 6 crores taken from the Government of India in November 1947 for financing loans to local bodies, etc.

254. *Deduct—Refunds.*—The Government sanctioned a total refund of about Rs. 8·25 lakhs representing fines imposed under the Collective Fines Ordinance, 1942. It was anticipated that Rs. 8 lakhs would be refunded in 1946–7 and Rs. 25,000 in 1947–8. As the actual amount refunded in 1946–7 was small, the revised estimate for 1947–8 provides for the refund of the balance. The budget estimate for 1948–9 provides for normal refunds.

## L. Miscellaneous adjustments between Central and Provincial Governments.

| Ref. | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| 51 | Miscellaneous adjustments between Central and Provincial Governments. | ·13 | ·14 | ·13 | ·13 |

*Revenue.*

255. The fees realized on licences and permits issued by the district authorities under the Petroleum and the Explosives Acts and the rules thereunder are creditable to Central revenues. The Government of India have agreed to pay to the Provincial Government for the agency work done by their officers an amount equal to the net fees realized in the Province. The fees realized are credited to Central revenues by deduction of the amounts from the Provincial receipt heads initially credited, and at the same time an equivalent amount is credited to Provincial revenues as payment for the agency functions under the head "L. Miscellaneous adjustments between Central and Provincial Governments" by debit to the Central Government.

## LI. Extraordinary Receipts.

| Ref. | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| 52 | Subventions from the Central Government towards post-war development schemes. | 230·08 | 383·58 | 625·00 | 400·00 |
| | Other items— | | | | |
| | Recovery from the Government of India towards leave contribution— | | | | |
| | Small Savings Scheme .. .. | ·13 * | ·08 | ·18 * | ·17 |
| | Receipts of the Provincial Motor Transport Controller .. .. | ·17 | ·02 | ·08 | ·09 |
| | Receipts of the Board of Revenue (Civil Supplies) .. .. .. | 6·93 | ·29 | 20·03 | 4·05 |
| | Receipts of the Industries department. | ·10 | ·17 | ·15 | ·15 |
| | **Total** .. | **237·41** | **387·14** | **645·44** | **404·46** |
| | *Deduct*—Refunds .. .. .. | —·94 | —·20 | —·45 | .. |
| | **Grand Total** .. | **236·47** | **386·94** | **644·99** | **404·46** |

* Includes ·01—Receipts relating to the Madras Savings (Canvassers) Scheme.

*Revenue.*

Reference to pages in the Detailed Budget Estimate of Revenue.

256. *Subventions from the Central Government towards post-war development schemes.*—The grants from the Government of India to this Government towards the expenditure on unproductive Post-war Development schemes and Grow-More-Food schemes approved by them are credited to this head.

257. *Small Savings Scheme.*—The recovery from the Government of India towards the leave contributions for the staff employed on the scheme is credited to this head.

258. *Receipts of the Provincial Motor Transport Controller.*—To this head are credited the receipts relating to Motor Spirit Rationing Scheme, recovery from the Central Government on account of leave and passage contribution of the staff employed on work connected with Motor Spirit Rationing and Control of Motor Transport Schemes, and fees for issue of duplicate record sheets.

259. *Receipts of the Board of Revenue (Civil Supplies).*—The sale-proceeds of food-stuffs including those confiscated by the Government and other miscellaneous receipts realized by the Board of Revenue (Civil Supplies) are credited to this head.

260. *Receipts of the Industries Department.*—The receipts from the paper control administered by the Industries Department are credited to this head.

EXPLANATION OF VARIATIONS.

261. *Subventions from the Central Government towards post-war development schemes.*—In the budget estimate for 1947-8 credit was taken under this head for the subvention expected from the Government of India towards expenditure on Post-war Development schemes, whilst the grants-in-aid towards the expenditure on Grow-More-Food schemes were shown by deduction from expenditure under the heads concerned. It has since been decided that both kinds of grants should be credited as revenue under this head. The revised estimate for 1947-8 takes credit for the maximum block grant of Rs. 625 lakhs promised by the Government of India for this year. As regards 1948–9, the Government of India have not yet indicated what block grant they will give towards the cost of the schemes in the budget year, and have stated only that they are considering the matter. In the absence of any definite information from the Central Government, credit has been taken in the budget estimate for 1948–9 roundly for a total block grant of Rs. 4 crores, which is roughly 50 per cent of the estimated expenditure on unproductive Post-war Development schemes and Grow More Food schemes likely to be eligible to count against the grant.

262. *Receipts of the Board of Revenue (Civil Supplies).*—The increase in the revised estimate for 1947–8 represents mainly the receipts from the sale to other Governments of the milk powder imported from the United States of America, the surcharge on jaggery exports and other miscellaneous items. The fall in the budget estimate for 1948–9 is due mainly to the absence of any credit on account of the sale proceeds of milk powder.

## LII-A. Transfer from Revenue Reserve Fund.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | 53 |
|---|---|---|---|---|---|
| Transfer from Revenue Reserve Fund .. | 5,01·00 | 1,49·00 | .. | 5,62·00 | |

*Revenue.*

263. The budget estimate represents the amount proposed to be withdrawn from the Revenue Reserve Fund to wipe off the deficit that would otherwise occur in the Revenue Account in 1948–9. No deficit is anticipated in the revised estimate for 1947–8.

## LII-B. Civil Defence.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | 54—55 |
|---|---|---|---|---|---|
| Section I—Receipts relating to poolable expenditure—Miscellaneous .. | 3·93 | .. | 21·93 | .. | |
| Section II—Recoveries of expenditure subject to special allocation—Miscellaneous. | 1·88 | ·22 | 2·38 | .. | |
| Section IV—Receipts relating wholly to Provincial Government—Miscellaneous. | 2·09 | .. | ·35 | .. | |
| **Total** .. | 7·90 | ·22 | 24·66 | .. | |
| *Deduct*—Refunds .. .. .. .. | — ·68 | .. | — ·50 | .. | |
| **Grand Total** .. | 7·22 | ·22 | 24·16 | .. | |

Reference to pages in the Detailed Budget Estimate of Revenue.

*Revenue.*

264. The receipts relating to sections I, II and IV dealt with in paragraphs are credited to the corresponding sections under this major head.

EXPLANATION OF VARIATIONS.

265. *Section I—Receipts relating to poolable expenditure.*—The Civil Defence measures were abolished after the cessation of hostilities in 1945-6 and all the transactions relating directly to the execution of these measures were closed before the end of 1946-7. The revised estimate for 1947-8 represents arrear credits on account of the sale proceeds of A.R.P. stores including the cost of the Fire Service equipment transferred to the Madras Fire Service (Rs. 25 lakhs), offset by a debit of about Rs. 4 lakhs towards the payment of the Central Government's share of Civil Defence receipts. No receipts are anticipated in 1948-9.

266. *Section II—Recoveries of expenditure subject to special allocation.*—The revised estimate for 1947-8 includes arrear recoveries from the Central Government towards the cost of the war-time additional police. As the expenditure on war police is to be recorded under "29. Police" from 1948-9, the receipts relating to it will be credited in future to the corresponding Revenue head "XXIII. Police." There are therefore no receipts to be included in the budget estimate for 1948-9 under this head.

## DEMANDS FOR GRANTS.

### Demand I—Land Revenue.

Reference to pages in the Detailed Annual Estimate of Expenditure.

| Ref. | | Accounts, 1946-7. | Budget Estimate, 1947-8. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. |
|---|---|---|---|---|---|
| 1—6 | 7. Land Revenue— | | | | |
| | Survey, settlement and record operations .. .. .. .. | 5·91 | 5·93 | 6·56 | 6·74 |
| | Land records .. .. .. | 6·31 | 6·24 | 7·06 | 7·11 |
| | Assignments and compensations .. | 15·03 | 15·40 | 14·53 | 14·83 |
| | Charges in England .. | ·05 | ·34 | ·55 | ·06 |
| | Lump-sum provision for revision of salaries, etc. .. .. .. | .. | ·98 | .. | .. |
| | Lump-sum provision for the revision of the rates of dearness allowance .. | .. | .. | ·08 | ·50 |
| | **Total** .. | **27·30** | **28·89** | **28·78** | **29·24** |

*Expenditure.*

267. In this Province the greater part of the cost of the collection and administration of the land revenue is not debited to the major head "7. Land Revenue." The work is performed by the district staffs of the Revenue department, the cost of which is debited to the head "25. General Administration—District Administration" which is included in Demand XI. Expenditure incurred exclusively in connexion with the administration of the land revenue is debited to the major head "7. Land Revenue" as described below.

268. *Survey, settlement and record operations.*—Charges incurred on account of the Central Survey Office in Madras and the Range and Mobile Survey staff working in the districts are debited to this minor head.

269. *Land records.*—The expenditure incurred on the maintenance of ryotwari, estate, municipal and union surveys and on record-of-rights operations is debited to this minor head.

270. *Assignments and compensations.*—The expenditure debited to this minor head is that on assignments of land revenue in lieu of land for the performance of meritorious services to the State, payments to religious institutions in lieu of deductions from the revenue collections, alienations of land revenue to inamdars and other grantees, compensation to excluded proprietors and others in lieu of resumed lands, payments to local bodies in respect of fishery rentals and tree-tax collected by the Revenue department on their behalf, and payments to mufassal municipalities representing the excess of the ground-rent collected over the ordinary agricultural assessment on land in municipal areas.

271. *Charges in England.*—The leave salary and sterling overseas pay of the officers of the Survey department, law charges incurred in England in connexion with Privy Council appeals, and the cost of stores purchased for the Survey office are debited to this head.

EXPLANATION OF VARIATIONS.

Reference to pages in the Detailed Annual Estimate of Expenditure.

272. *Survey, settlement and record operations and Land Records.*—The increase in the revised estimate for 1947–8 is due to the revision of salaries of Government servants and the payment of house rent allowances to some of them with effect from January 1947.

273. *Assignments and compensations.*—The decrease in the revised estimate for 1947–8 is due to smaller payments than had been anticipated under compensations in lieu of beriz deductions.

**Demand II—Provincial Excise.**

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | Reference |
|---|---|---|---|---|---|
| 8. Provincial Excise— | | | | | 7—16 |
| Superintendence .. .. .. | 4·29 | 3·33 | 3·80 | 3·33 | |
| District executive establishment .. .. | 36·64 | 39·88 | 44·05 | 45·81 | |
| Distilleries .. .. .. .. | 1·47 | 1·20 | 1·28 | 1·15 | |
| Cost of opium supplied to Provincial Excise Department .. .. .. .. | 5·84 | 6·88 | 5·43 | 4·45 | |
| Compensations .. .. .. .. | 4·69 | 7·39 | 5·05 | 3·44 | |
| Charges in England .. .. .. | ·16 | ·05 | ·20 | ·05 | |
| Lump-sum provision for revision of salaries.. | .. | 3·30 | .. | .. | |
| Lum-sum provision for revision of the rates of dearness allowance .. .. .. | .. | .. | ·24 | 1·34 | |
| Total .. | 53·09 | 62·03 | 60·05 | 59·57 | |

*Expenditure.*

274. *Superintendence.*—The expenditure on headquarters, divisional and circle supervision in the Excise Department is debited to this minor head. The expenditure relating to headquarters supervision includes a proportion of the combined pay of all the Members of the Board of Revenue and all expenditure connected with the establishments employed directly for Excise administration in the office of the Board including the laboratory staff. The expenditure on divisional and circle supervision comprises the expenditure on Deputy and Assistant Commissioners and their staff.

275. *District executive establishment.*—The expenditure on inspecting, prohibition and preventive staffs of the Excise Department in the mufassal is debited to this minor head.

276. *Distilleries.*—Expenditure relating to the Government distillery establishments and the staff employed for the supervision of spirituous medicinal preparations manufactured in private laboratories is debited to this minor head. The cost on account of the latter is recovered in full together with leave and pensionary contributions and credited to the heads "VIII. Provincial Excise" and "XLIV. Receipts in aid of superannuation," respectively.

277. *Cost of opium supplied to Provincial Excise Department.*—The cost of opium bought by the Madras Excise Department from the Ghazipur opium factory of the Central Government is debited to this minor head.

278. *Compensations.*—The items included under this head are (1) rebate of duty on opium and ganja supplied to the French Government; (2) compensation paid to certain Indian States, Coorg, and the Governments of Bombay, Bengal and Orissa as the equivalent of the duty collected in this Province on spirituous medicinal preparations, beer and Indian-made foreign spirits exported for consumption in those areas; (4) a sum of about Rs. 100 paid every year as toddy compensation to an estate in Chingleput District as a longstanding obligation; and (5) compensation paid to the Madras Corporation for refraining from levying a tax on places used for the retail sale of alcoholic liquor. Compensation paid to the French Government on account of the arrack farm in the Frenchpeta at Masulipatam till the area was transferred to the Dominion of India in October 1947 was also debited to this head.

279. *Charges in England.*—Leave allowances and sterling overseas pay of the officers of the Excise Department, a proportion of such items relating to the Members of the Board of Revenue, the annual contribution to the International Bureau against Alcoholism, Lausanne, and the expenditure on stores for the Excise Department incurred in England are debited to this head.

EXPLANATION OF VARIATIONS.

280. *District executive establishment.*—The increase in the revised estimate for 1947–8 is due to the revision of the scales of pay of Government servants and the grant of house-rent allowances to some of them with effect from January 1947, and to the employment of additional staff for the enforcement of Prohibition in the eight districts to which it has

Reference to pages in the Detailed Annual Estimate of Expenditure.

been extended from the 1st October 1947. The budget estimate for 1948–9 includes a full year's provision for the additional staff employed in the course of 1947–8. The modifications in the Excise establishment that may be made on the further extension of Prohibition from October 1948 have not been allowed for.

281. *Cost of opium supplied to Provincial Excise Department.*—The decrease in the revised estimate for 1947–8 is due to the purchase of a smaller quantity of opium from the Ghazipur opium factory due to the extension of Prohibition. The budget estimate for 1948–9 allows for the extension of Prohibition to all the remaining districts in that year.

282. *Compensations.*—The budget estimate for 1947–8 included a provision of Rs. 1·85 lakhs for payment of compensation to Banganapalle State on account of the suppression of ganja cultivation and the administration of the State's opium and excise revenues by the Madras Excise Department. The revised estimate for 1947–8 includes only a smaller provision on this account due to the termination of the contract with that State. There is also a decrease in the compensation payable to the Mysore Durbar (including the Civil and Military Station, Bangalore). The budget estimate for 1948–9 does not provide for the payment of any Excise compensation to Banganapalle State.

## Demand III—Stamps.

17—20

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 9. Stamps— | | | | |
| Non-judicial— | | | | |
| Charges for the sale of stamps .. .. | 14·14 | 12·40 | 15·73 | 15·97 |
| Cost of stamps supplied from Central Stamp Stores .. .. .. .. .. | 2·30 | 2·00 | 2·30 | 2·30 |
| **Total—Non-judicial** .. | **16·44** | **14·40** | **18·03** | **18·27** |
| Judicial— | | | | |
| Charges for the sale of stamps .. .. | ·81 | ·81 | ·86 | ·93 |
| Cost of stamps supplied from Central Stamp Stores .. .. .. .. .. | ·55 | ·60 | ·50 | ·50 |
| **Total—Judicial** .. | **1·36** | **1·41** | **1·36** | **1·43** |
| General— | | | | |
| Superintendence .. .. .. .. | ·42 | ·31 | ·42 | ·42 |
| Charges in England .. .. .. .. | ·01 | ·01 | ·01 | .. |
| Lump-sum provision for revision of rates of dearness allowance .. .. .. .. | .. | .. | .. | ·01 |
| **Total—General** .. | **·43** | **·32** | **·43** | **·43** |
| **Grand Total** .. | **18·23** | **16·13** | **19·82** | **20·13** |

*Expenditure.*

283. The expenditure connected with the manufacture and sale of stamps is booked separately as a rule for non-judicial stamps and for judicial stamps. The undermentioned charges are exceptions :—

(1) The pay and contingent expenditure of salaried vendors are debited under non-judicial stamps, though they sell both kinds of stamps.

(2) The manufacturing charges for stamped copy papers and the discount allowed to vendors for selling them are debited under judicial stamps, though they are neither judicial nor non-judicial stamps.

(3) The general charges incurred for supervision and transport in connexion with both kinds of stamps, inclusive of charges in England, are combined and booked separately.

NON-JUDICIAL.

284. *Charges for the sale of stamps.*—The pay and contingent expenditure of salaried vendors (who are employed only in Madras City) and the discount allowed to non-salaried licensed vendors in Madras City and in the mufassal are debited to this minor head.

285. *Cost of stamps supplied from Central Stamp Stores.*—All stamps are manufactured by the Central Government's Security Printing Press at Nasik and the charges payable to the Press including the cost of paper are debited to this minor head.

JUDICIAL.

286. *Charges for the sale of stamps.*—The discount allowed to non-salaried vendors in Madras City and in the mufassal for the sale of court-fee stamps and stamped copy papers is debited to this minor head.

287. *Cost of stamps supplied from Central Stamp Stores.*—*See* the corresponding sub-paragraph under the heading "Non-judicial" above.

Reference to pages in the Detailed Annual Estimate of Expenditure.

GENERAL.

288. *Superintendence.*—The expenditure incurred by the Superintendent of Stamps in Madras City, and the freight and other charges incurred by him and by Collectors for the transport and custody of stamps are debited to this minor head. The expenditure in the Superintendent's office represents one-fourth of the pay of the Assistant Superintendent of Stamps and Stationery and of the subordinate and menial staff. The remaining three-fourths is debited to the head "56. Stationery and Printing," as representing the share of the Stationery Department—*See* paragraph 668. No portion of the pay of the Superintendent of Stamps and Stationery, who is also the Collector of Madras, is debited to either head.

289. *Charges in England.*—These represent mainly the share of the leave salary or sterling overseas pay, as the case may be, of the Assistant Superintendent of Stamps debitable to "9. Stamps."

EXPLANATION OF VARIATIONS.

290. *Charges for the sale of stamps.*—The increase in the revised estimate for 1947–8 is due mainly to larger expenditure on the discount allowed to private vendors on the sale of general stamps as a result of the raising of the limit of the denominations of stamps sold by them from Rs. 200 to Rs. 400.

**Demand IV—Forest.**

21—39

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 10. Forest— | | | | |
| General direction .. .. .. | 1·74 | 1·65 | 1·69 | 1·57 |
| Conservancy and Works .. .. .. | 39·07 | 38·32 | 44·92 | 38·12 |
| Establishments .. .. .. | 38·35 | 34·60 | 39·86 | 41·20 |
| Charges in England .. .. .. | 1·19 | ·92 | 1·29 | ·93 |
| Lump-sum provision for revision of salaries, etc. .. .. .. .. .. | .. | 2·72 | .. | .. |
| Lump-sum provision for revision of the rates of dearness allowance .. .. .. | .. | .. | ·29 | 1·75 |
| Total .. | 80·35 | 78·21 | 88·05 | 83·57 |

*Expenditure.*

291. *General direction.*—The pay and allowances of the Chief Conservator of Forests, his personal assistants and office establishments, the contingent expenditure of his office and the expenditure on the purchase of clothing and equipment for all forest establishments are debited to this minor head.

292. *Conservancy and Works.*—The expenditure debited to this minor head is that incurred as working expenses in extracting timber and other produce from the forests and making them suitable for the market, and on regeneration and replacement in exploited areas and the general maintenance of the forests in a state of normal efficiency. The expenditure on the post-war development schemes relating to forest reservation including village forests and to extension of casuarina plantations is also debited to this head. Feed and upkeep of elephants and draught cattle, renewals and replacements of carts, stores, tents, tram-trucks (in Sriharikota in Nellore district), tools and boats, purchase of furniture and crockery for inspection bungalows and rest-houses, construction, repairs and upkeep of roads, bridges and buildings, demarcation and maintenance of boundaries, compiling working plans, provision of water facilities in grazing grounds and fire protection are some of the items of maintenance. Regeneration includes sowing, weeding and thinning and cultural operations. Rents for forests taken on lease from private owners, compensation payments to the Muttadars of Rampa, rewards to informers in connexion with forest offences, ninety per cent of compounding fees paid to forest panchayats in respect of offences in Panchayat forests reported by them, games licence compensation payments to the Nilgiri Game Association, the contribution to the Survey of India Department for survey and forest map work done for the Government of Madras, and expenditure on the investigation of the spike disease of sandal and on the manufacture of lac polish and sealing-wax, etc., are also debited to this minor head.

293. *Establishments.*—The expenditure shown under this minor head is that on account of Conservators of Forests, District Forest Officers, Inspector of Livestock and Veterinary Assistants, the Provincial Sylviculturist, the Forest Engineer, the Utilization Officer, Working Plans Officers, the Pyrethrum Research Officer and their subordinate staff and contingencies, Chenchu establishments, the Forest College at Coimbatore and training schools for subordinates. The cost of staff employed in connexion with post-war development schemes is also debited to this head.

294. *Charges in England.*—Under this minor head are shown the leave salary of officers on leave in England, sterling overseas pay, the cost of stores purchased in England, and stipends granted to officers deputed for technical training in the United Kingdom and the United States of America.

Reference to pages in the Detailed Annual Estimate of Expenditure.

EXPLANATION OF VARIATIONS.

295. *Conservancy and Works.*—The increase in the revised estimate for 1947–8 is due to larger expenditure on timber extraction to meet the demands of the Central Government and to the construction of new roads in the Javadi hills, partly offset by a reduction of expenditure on regeneration owing to the smaller area taken up for afforestation and for the planting of casuarina. The budget estimate for 1948–9 includes smaller provision for timber extraction and regeneration and for the planting of casuarina in fresh areas.

296. *Establishments.*—The increase in the revised estimate for 1947–8 is due to the revision of pay of the forest subordinates and the payment of house-rent allowance to some of them with effect from January 1947, partly offset by the reduction in expentiture due to the release of ten Indian Forest Service Officers on the transfer of power. The budget estimate for 1948–9 allows for a full year's saving on account of these officers but it includes provision for the employment of additional staff on account of the transfer of the management of Panchayat forests in certain districts to the Forest Department and for the appointment of a Soil Scientist and Forest Entomologist in the Madras Forest College, Coimbatore.

## Demand V—Registration.

40–43

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 11. Registration— | | | | |
| Superintendence .. .. | ·95 | 1·03 | 1·25 | 1·15 |
| District charges .. .. | 42·79 | 39·24 | 47·86 | 47·89 |
| Lump-sum provision for revision of salaries, etc. | .. | 5·14 | .. | .. |
| Lump-sum provision for revision of the rates of dearness allowance. | .. | .. | ·28 | 1·73 |
| Total .. | 43·74 | 45·41 | 49·39 | 50·77 |

*Expenditure.*

297. *Superintendence.*—The pay and allowances of the Inspector-General of Registration and of his Personal Assistant and the subordinate staff employed in his office solely for work connected with the administration of the Indian Registration Act, 1908, in this Province are debited to this minor head. The expenditure connected with the other duties of the Inspector-General as Registrar of Joint Stock Companies, Administrator of the Indian Partnership Act, and Registrar-General of Births, Deaths and Marriages is debited to the head "47. Miscellaneous Departments—Registrar of Joint Stock Companies (Central), Administration of the Indian Partnership Act (Provincial) and Registration of Births and Deaths (Provincial)."

298. *District charges.*—To this head are debited the pay, allowances and contingent expenditure of District Registrars and Sub-Registrars and their establishments, inclusive of the expenditure on the return of documents to parties by post (which is recovered in advance and credited to the head " XI. Registration)." The district registration staff performs also work connected with the registration of joint stock companies for which a fixed annual contribution of ·30 lakh is paid by the Central Government. A sum of ·28 lakh out of this is adjusted in reduction of expenditure under this minor head and the balance representing leave and pensionary contributions is credited to the head " XLIV. Receipts in aid of Superannuation."

EXPLANATION OF VARIATIONS.

299. *District charges.*—The increase in the revised estimate for 1947–8 is due mainly to the revision of the scales of pay and allowances of Government Servants sanctioned with effect from January 1947.

## Demand VI—Motor Vehicles Acts.

44–46

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 12. Charges on account of Motor Vehicles Acts— | | | | |
| Charges of collection .. .. | 1·25 | ·99 | 1·13 | 1·10 |
| Inspection of motor vehicles .. | 1·23 | 1·08 | 1·27 | 1·31 |
| Compensation to local bodies .. | 75·89 | 90·81 | 90·79 | 95·51 |
| Other charges .. .. .. | 2·29* | 2·02 | 2·76 | 2·62 |
| Lump-sum provision for revision of salaries, etc. | .. | ·37 | .. | .. |
| Lump-sum provision for revision of the rates of dearness allowance. | .. | .. | ·02 | ·11 |
| Total .. | 80·66 | 95·27 | 95·97 | 1,00·65 |

* Includes Rs. 0·01 lakh under charges in England.

*Expenditure.*

Reference to pages in the Detailed Annual Estimate of Expenditure.

300. The expenditure incurred in administering the Motor Vehicles Act, 1939, and the rules issued thereunder and the Madras Motor Vehicles Taxation Act, 1931, and on the collection of the Madras Motor Vehicles Tax is debited to this major head.

301. *Charges of collection.*—The pay, allowances and contingent expenditure of the staff employed for the accounting work connected with the collection of the Madras Motor Vehicles Tax in the office of the Commissioner of Police, who is the estimating officer, and of the staff employed in Madras City and in the mufassal for issuing and checking licences are debited to this minor head.

302. *Inspection of motor vehicles.*—The pay, allowances and other expenditure of the staff employed for the inspection of motor vehicles under the Motor Vehicles Act and the rules issued thereunder, including the honoraria paid to District Superintendents of Police for doing the work in certain districts for which motor vehicle inspectors have not been appointed, the honoraria paid to clerks in the offices of the Commissioner of Police, Madras, and District Superintendents of Police for furnishing extracts (for which fees are levied) from the register of motor vehicles to trading firms and the expenditure on the purchase of brake efficiency testing meters for supply to inspecting officers are debited to this minor head.

303. *Compensation to local bodies.*—To this minor head are debited the payments of compensation to local bodies under the Madras Motor Vehicles Taxation Act, 1931. The procedure for calculating and disbursing these amounts has been described in paragraph 79.

304. *Other charges.*—The expenditure on account of the Central Road Traffic Board, the Road Traffic Board in Madras City and the Regional Transport Authorities in the mufassal, including the pay and allowances of the staff and contingent and other charges, the travelling allowances paid to the non-official members of the Central and Regional Road Traffic Boards and the erection of traffic signs is debited to this minor head. A fixed annual contribution of Rs. 44,700 is paid by the Central Government towards the cost of the staff employed on the Control of Motor Transport so long as the control orders are in force. A sum of Rs. 42,100 out of this is adjusted in reduction of expenditure under this minor head, and the balance, which represents leave and pensionary contributions, is credited to the head "XLIV. Receipts in aid of Superannuation."

EXPLANATION OF VARIATIONS.

305. *Compensation to local bodies.*—The increase in the budget estimate for 1948–9 is due mainly to the provision for payment of the maximum statutory compensation due to local bodies under the Madras Motor Vehicles Act, 1931, with reference to the increased receipts anticipated.

306. *Other Charges.*—The increase in the revised estimate for 1947–8 is due to the revision of the scales of pay of non-gazetted Government servants and payment of house rent allowance to some of them from January 1947 and the appointment of a Transport Commissioner in the course of the year.

## Demand VII—Other Taxes and Duties.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | |
|---|---|---|---|---|---|
| 13. Other Taxes and Duties— | | | | | 47–52 |
| Charges under the Electricity Acts .. | 1·77 | 1·64 | 1·89 | 1·82 | |
| Entertainments Tax .. .. .. | 43·66 | 45·06 | 62·69 | 82·43 | |
| Betting Tax .. .. .. .. | ·09 | ·07 | ·09 | ·07 | |
| Commercial Taxes .. .. .. | 23·17 | 20·83 | 26·04 | 26·12 | |
| Charges in England .. .. .. | ·03 | ·01 | ·09 | .. | |
| Lump-sum provision for revision of salaries, etc. | | 2·09 | .. | .. | |
| Lump-sum provision for revision of the rates of dearness allowance. | .. | .. | ·14 | ·81 | |
| Total .. | 68·72 | 69·70 | 90·94 | 1,11·25 | |

*Expenditure.*

307. *Charges under the Electricity Acts.*—The charges on account of the Chief Electrical Inspector and his staff and contingencies, and those on account of the statutory inspections carried out by the officers of the Electricity Department on behalf of the Chief Electrical Inspector are debited to this head. The charges incurred on account of the staff employed for the administration of the Madras Electricity Duty Act, 1939, are also debited to this head.

308. *Entertainments Tax.*—The manufacturing cost and freight charges of entertainment tax stamps supplied by the Central Stamp Stores, Nasik, and the net proceeds of the tax paid to local bodies are debited to this head. The payments are made to local bodies once a quarter on the 16th of the month following each quarter.

Reference to pages in the Detailed Annual Estimate of Expenditure.

309. *Betting Tax.*—The commission of one per cent of the total collections payable to the Madras Race Club for collecting the betting tax from book-makers is debited to this minor head. The commission is paid in arrears, i.e., the commission due for 1947–8 will be paid only in 1948–9.

310. *Commercial Taxes.*—The charges incurred on account of the Commercial Taxes branch of the Board of Revenue (including one-fourth of the combined pay of all the three Members of the Board), the Commercial Tax Officers, the Deputy and Assistant Commercial Tax Officers and their staff for the administration of the Madras Entertainments Tax Act, 1939, the Madras Sales of Motor Spirit Taxation Act, 1939, and the Madras General Sales Tax Act, 1939, are debited to this head.

311. *Charges in England.*—The charges, if any, incurred in England on account of leave salary and sterling overseas pay of officers whose pay is debited to this head and one-fourth of the leave salary and sterling overseas pay of the members of the Board of Revenue, law charges in connexion with Privy Council Appeals, and the cost of stores, if any, purchased for the Chief Electrical Inspector are debited to this head.

### Explanation of Variations.

312. *Entertainments Tax.*—The increase in the revised estimate for 1947–8 and the budget estimate for 1948–9 is due to the larger amount payable to local bodies as a consequence of the enhancement of the rates of Entertainment Tax from the 1st January 1948.

313. *Commercial Taxes.*—The increase in the revised estimate for 1947–8 is due to the revision of the scales of pay of the staff and the grant of house-rent allowance to some of them.

## Irrigation Expenditure.

314. Irrigation works, including navigation, embankment and drainage works, are classified under two major divisions, namely :—

(i) Works for which separate capital and revenue accounts are kept for each work, subdivided into productive and unproductive works, and

(ii) Works for which no separate accounts are kept.

The first category comprises works for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, and the second comprises works for which the maintenance of such accounts is impossible or unnecessary, either because they produce little or no revenue or because, owing to their restricted size, it is not worthwhile to examine the return from the outlay on each individual work. Ordinarily capital and revenue accounts are kept for each work which costs over ·50 lakh.

315. *Works for which capital and revenue accounts are kept.*—'Capital' bears all charges for the first construction and equipment of a project, charges for maintenance of sections not opened for working, and charges for subsequent additions and improvements. After the construction estimate of a project is closed, expenditure on extensions and improvements is treated as Capital outlay only if the estimates exceed ·01 lakh in each case and are for—

(1) works which are themselves directly remunerative (e.g., new distributaries and works for increasing the canal discharge), or

(2) works which are necessary for the full development of the project, though not directly remunerative.

If the cost of renewals and replacements of the existing works of a project really represents an increase in the Capital value of the project and exceeds the cost of the original work by Rs. 1,000, the excess over the original cost is debited in the Capital account.

Working expenses include—

(1) repair and maintenance charges,

(2) the cost of extensions and improvements which are considered to be neither directly remunerative in themselves nor necessary for the full development of the project and of other works for which the estimates do not exceed ·01 lakh in each case, and

(3) the cost of renewals and replacements of existing works, except to the extent to which it is debitable in the Capital account.

### *Capital Expenditure.*

316. Capital expenditure may be incurred on—

(*a*) new productive projects and extensions and improvements of existing projects which are treated as separate works and are productive ;

(*b*) works connected with existing productive systems and treated as parts of the systems ;

(*c*) new unproductive projects ; and

(*d*) works connected with existing unproductive systems.

Reference to pages in the Detailed Annual Estimate of Expenditure.

Productive works are works which are expected to produce after a certain period a net annual return (after deducting all working expenses including maintenance) at least equal to the annual interest at a certain rate (fixed from time to time on the basis of the rate at which the Government expect to be able to borrow over an extended period) on the total capital 'sum-at-charge' in the Capital account of the work. The return fixed for works sanctioned from 1st April 1946 is 4 per cent per annum. All other works are classed as unproductive.

Capital expenditure on (*a*) may be met from sources other than current revenues, such as accumulated balances and loans, as also that on (*b*), provided an individual work is, by itself, productive and its estimated cost is not less than Rs. 10,000. Works connected with the existing productive systems which are not in themselves productive should be financed from current revenues, unless the estimated cost of an individual work exceeds Rs. 5 lakhs when it may be financed from non-revenue sources.

Capital expenditure on (*c*) and (*d*) is ordinarily financed from current revenues subject to the following exceptions :—

(1) If the expenditure is so large that it will be too heavy a charge on current revenues, e.g., expenditure on a work estimated to cost over Rs. 5 lakhs, it may be debited to the Capital Account outside the Revenue Account ; and

(2) If the work is intended to give protection against famine or to prevent famine, it may irrespective of the amount of the estimated cost, be financed from the Famine Relief Fund, so long as the balance in the Fund does not fall below Rs. 40 lakhs.

## Demands for Irrigation Expenditure.

317. Expenditure connected with irrigation is included in the following demands :—

Demand VIII—Irrigation.

Demand XXXIII—Capital Outlay on Irrigation.

But these two demands do not show all the expenditure on irrigation. The whole of the actual expenditure on Public Works Department establishments and tools and plant except that on any special establishments for, and on tools, plant and machinery obtained to meet the special requirements of, a particular irrigation work is first shown under the major head 50. Civil Works and then distributed *pro rata* at the end of the year between the Irrigation, Civil Works and other heads. Though the portion of this expenditure which relates to the Irrigation Department is thus finally booked in the accounts under the major heads included in Demands VIII and XXXIII, yet for the purpose of the demands all the expenditure on Public Works Department establishment and tools and plant is included in Demand XXV—Civil Works—Establishment and tools and plant, and no part of it is included in Demands VIII and XXXIII—*see* also paragraph 614.

## Demand VIII—Irrigation.

318. The demand includes the expenditure booked under the major heads shown below :—

| | Accounts, 1946-7. | Budget Estimate, 1947-8. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. | |
|---|---|---|---|---|---|
| XVII. Irrigation, navigation, embankment and drainage works for which capital accounts are kept—Working expenses .. | 60·48 | 60·71 | 75·34 | 66·40 | 53-61 |
| 17. Irrigation—Interest on works for which capital accounts are kept .. .. | 91·18 | 99·73 | 96·35 | 108·33 | |
| 18. Irrigation—Other revenue expenditure financed from ordinary revenues— | | | | | |
| Public Works Department .. .. | 63.94 | 46·66 | 81·85 | 103·21 | |
| Minor Irrigation .. .. .. | 17·52 | 16·72 | 20·25 | 37·38 | |
| 19. Construction of irrigation, navigation, embankment and drainage works .. | ·50 | 2·13 | 5·39 | 5·88 | |
| Total .. | 233·62 | 225·95 | 279·18 | 321·20 | |

319. *XVII. Irrigation, navigation, embankment and drainage works for which capital accounts are kept—Working expenses.*—Though working expenses are adjusted in the accounts under a revenue head in reduction of receipts in order to ascertain the net revenue from a project and assess its productivity, they are included in this grant because they involve expenditure from the revenues of the Province. Working expenses include expenditure on extensions and improvements, maintenance and repairs, special establishments and special tools and plant.

320. *17. Irrigation—Interest on works for which capital accounts are kept.*—The purpose of this head is explained in paragraph 358.

Reference to pages in the Detailed Annual Estimate of Expenditure.

321. *18. Irrigation—Other revenue expenditure financed from ordinary revenues.*—The expenditure on works including those financed from the Famine Relief Fund for which no capital accounts are kept is recorded under this major head. It is divided into the following two sections :—

Works in charge of the Public Works Department ; and
Minor irrigation works in charge of the Revenue Department.

322. *Works in charge of the Public Works Department.*—Expenditure on original works, extensions and improvements, and maintenance and repairs, and on surveys and investigation of new projects is debited to this section.

323. *Minor irrigation works.*—The expenditure on account of minor irrigation supervisors, overseers and other establishments under the control of Collectors and on ordinary maintenance and repairs of minor irrigation works is debited to this section.

324. *19. Construction of irrigation, navigation, embankment and drainage works.*—Capital outlay on works for which capital and revenue accounts are kept, if met from current revenues or from the Famine Relief Fund, is debited to this major head.

325. The figures by minor heads under the several major heads included in this demand are explained in the succeeding paragraphs.

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working expenses.

| Ref. | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| | Irrigation Works—Productive Works— | | | | |
| 54–56 | Extensions and improvements .. .. .. | 2·82 | 8·35 | 6·93 | 10·78 |
| | Maintenance and repairs .. .. .. | 44·22 | 43·43 | 55·60 | 46·40 |
| | Establishment .. .. .. .. .. | ·01 | ·03 | ·02 | ·02 |
| | **Total—Irrigation Works—Productive Works** .. | **47·05** | **51·81** | **62·55** | **57·20** |
| | Irrigation Works—Unproductive Works— | | | | |
| | Extensions and improvements .. .. .. | ·20 | ·29 | ·01 | ·26 |
| | Maintenance and repairs .. .. .. .. | 5·60 | 4·22 | 4·16 | 4·17 |
| | **Total—Irrigation Works—Unproductive Works** .. | **5·80** | **4·51** | **4·17** | **4·43** |
| | Navigation, Embankment and Drainage Works—Unproductive Works— | | | | |
| | Extensions and improvements .. .. | ·06 | ·29 | ·20 | 1·18 |
| | Maintenance and repairs .. .. .. | 6·04 | 5·46 | 6·80 | 5·19 |
| | **Total—Navigation, Embankment and Drainage Works—Unproductive Works** .. | **6·10** | **5·75** | **7·00** | **6·37** |
| | Pension charges .. .. .. .. | 1·62 | 1·06 | 1·62 | 1·34 |
| | Lump deduction for probable savings .. | .. | — 2·38 | .. | — 2·94 |
| | *Deduct*—Contribution from the Central Government in furtherance of Food Production Campaign .. .. .. | — ·09 | — ·04 | .. | .. |
| | **Grand Total** .. | **60·48** | **60·71** | **75·34** | **66·40** |

Explanation of Variations.

326. *Irrigation works—Productive works—Extensions and improvements—Working expenses.*—The decrease in the revised estimate for 1947–8 is the result of smaller expenditure on certain works due to delay in land acquisition and other causes, partly offset by larger expenditure on certain others which showed good progress. The budget estimate for 1948–9 provides for works in progress and for three new works, viz., drainage improvements to Valavanar in Tanjore District, construction of six mild steel punts in the Kistna Delta system, and re-aligning the Uyyacondan Extension channel in the Kattalai scheme.

327. *Productive—Maintenance and repairs.*—The increase in the revised estimate for 1947–8 is due to the payment of dearness allowance to work-charged establishments, increased cost of materials and labour and larger provision for repair and damage caused by floods. The budget estimate for 1948–9 provides for smaller expenditure on flood repairs.

328. *Unproductive works (Navigation)—Extensions and improvements.*—The increase in the budget estimate for 1948–9 is due to the inclusion of provision for a new work for revetting the slopes of the junction canal between the Adyar and the Cooum locks.

329. *Maintenance and repairs.*—The increase in the revised estimate for 1947–8 is due to larger provision for flood repairs to the Buckingham Canal. The budget estimate for 1948–9 provides for smaller expenditure on flood repairs.

830. *Lump deduction for probable savings.*—This is explained in paragraph 605.

## 17. Irrigation—Interest on works for which capital accounts are kept.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | Reference to pages in the Detailed Annual Estimate of Expenditure. |
|---|---|---|---|---|---|
| 17. Irrigation works— | | | | | |
| Productive .. .. .. .. .. .. | 67·03 | 68·27 | 67·96 | 69·07 | 56 |
| Unproductive .. .. .. .. .. .. | 20·00 | 27·31 | 24·18 | 34·99 | |
| Navigation, Embankment and Drainage Works— | | | | | |
| Unproductive .. .. .. .. .. .. | 4·15 | 4·15 | 4·21 | 4·27 | |
| **Total** .. | **91·18** | **99·73** | **96·35** | **108·33** | |

### Explanation of Variations.

331. *Irrigation works.*—The estimates are the result of applying the rates of interest adopted to the cumulative Capital outlay up to each of the years mentioned—*vide* paragraphs 358 and 362.

## 18. Irrigation—Other Revenue Expenditure financed from Ordinary Revenues.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | |
|---|---|---|---|---|---|
| Irrigation works— | | | | | |
| Public Works Department— | | | | | |
| Works .. .. .. .. .. .. | 1·52 | 1·22 | ·98 | 2·41 | 57–59 |
| Extensions and improvements .. .. | 2·34 | 5·46 | 4·98 | 8·71 | |
| Maintenance and repairs .. .. .. | 23·00 | 22·70 | 30·57 | 28·49 | |
| Establishments .. .. .. .. | 6·44 | 3·06 | 10·32 | 9·95 | |
| Tools and plant .. .. .. .. | 28 | ·01 | ·29 | ·01 | |
| Other charges .. .. .. .. | 16·74 | 5·65 | 17·68 | 43·87 | |
| Grants-in-aid .. .. .. .. | ·08 | ·08 | ·10 | ·10 | |
| Suspense .. .. .. .. .. | — 1·99 | .. | 2·00 | .. | |
| Charges in England .. .. .. .. | .. | .. | 4·49 | ·20 | |
| **Total—Public Works Department** .. | **48·41** | **38·18** | **71·41** | **93·74** | |
| Minor Irrigation— | | | | | |
| Works .. .. .. .. .. .. | ·56 | ·36 | ·79 | ·34 | |
| Maintenance and repairs .. .. .. | 12·99 | 12·76 | 15·62 | 33·06 | |
| Establishment .. .. .. .. .. | 3·95 | 3·57 | 3·80 | 3·94 | |
| Tools and plant .. .. .. .. .. | .. | ·01 | ·02 | ·02 | |
| Grants-in-aid .. .. .. .. .. .. | ·02 | ·02 | ·02 | ·02 | |
| **Total—Minor Irrigation** .. | **17 52** | **16·72** | **20·25** | **37·38** | |
| **Total—Irrigation works** .. | **65·93** | **54·90** | **91·66** | **131·12** | |
| Navigation, Embankment and Drainage Works— | | | | | |
| Public Works Department— | | | | | |
| Works .. .. .. .. .. .. | ·23 | ·12 | — ·21 | ·14 | |
| Extensions and improvements .. .. | ·70 | ·69 | ·74 | 1·71 | |
| Maintenance and repairs .. .. .. | 14·67 | 8·90 | 9·88 | 9·05 | |
| Other charges .. .. .. .. .. | ·03 | ·03 | ·03 | ·04 | |
| **Total—Navigation, etc., works** .. | **15·63** | **9·74** | **10·44** | **10 94** | |
| Lump deduction for probable savings .. | .. | — 1·36 | .. | — 1·80 | |
| Lump addition for regrant of lapses .. .. | .. | ·38 | .. | ·33 | |
| *Deduct*—Contribution from the Central Government in furtherance of food production campaign. | — ·10 | — ·28 | .. | .. | |
| **Grand Total** .. | **81·46** | **63·38** | **102·10** | **140·59** | |

Reference to pages in the Detailed Annual Estimate of Expenditure.

EXPLANATION OF VARIATIONS

332. *Irrigation Works—Public Works Department—Works.*—The increase in the budget estimate for 1948-9 is due to provision for the work of constructing an anicut across the Shiriyar River in the South Kanara District.

333. *Extensions and improvements.*—The increase in the budget estimate for 1948-9 is due to larger provision for old maintenance charges.

334. *Maintenance and repairs.*—The increase in the revised estimate for 1947-8 is due to larger provision for flood repairs and old maintenance charges. The budget estimate for 1948-9 provides for smaller expenditure on flood repairs and includes provision for bringing to standard a large number of tanks and other systems to afford increased irrigation facilities for food production.

335. *Establishments.*—The increase in the revised estimate for 1947-8 is due to provision for establishment of the Poondi Irrigation Research Division, Siruguppa Agricultural Demonstration farm and staff required for small schemes in Coimbatore and Salem Districts, provision for the investigation of the Ramapadasagar Project including the Designs engineer's office, special machinery division, and public health and electricity staff.

336. *Other Charges.*—The increase in the revised estimate for 1947-8 is due to the taking up of some more schemes for investigation in Malabar and South Kanara Districts, surveying and levelling operations connected with the Lower Bhavani Project and larger expenditure for investigation of the Ramapadasagar Project. The budget estimate for 1948-9 is based on actual requirements for these schemes and includes a lump-sum provision of Rs. 32 lakhs for meeting the expenditure to be incurred on account of Grow More Food schemes to be sanctioned in the year—*See* annexure to Appendix II to the detailed budget estimates.

337. *Suspense.*—The figures under this head are of a fluctuating nature and represent the net effect of the transactions relating to various works during the year concerned.

338. *Charges in England.*—The estimates represent the expenditure to be incurred in England and the United States of America on account of the Ramapadasagar Project.

MINOR IRRIGATION.

339. *Maintenance and Repairs.*—The increase in the revised estimate for 1947-8 is due to larger provision for flood repairs. The budget estimate for 1948-9 includes a provision of Rs. 20 lakhs for repairs in addition to the normal provision.

NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—PUBLIC WORKS DEPARTMENT.

340. *Extensions and Improvements.*—The increase in the budget estimate for 1948-9 is due to provision for the work of restoration of the abandoned flood bank of the Araniar River in Ponneri Taluk.

341. *Maintenance and Repairs.*—The increase in the revised estimate for 1947-8 is due to larger provision for flood repairs. The budget estimate for 1948-9 provides for normal requirements.

342. *Lump deduction for probable savings.*—This is explained in paragraph 605.

343. *Lump addition for regrant of lapses.*—This is explained in paragraph 608.

19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

| Reference | | Accounts, 1946-7. | Budget Estimate, 1947-8. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. |
|---|---|---|---|---|---|
| | Financed from Ordinary Revenues— | | | | |
| 60-61 | Irrigation works— | | | | |
| | Productive works .. .. | .52 | 1·19 | 1·39 | 3·94 |
| | Unproductive works .. .. | ·11 | ·84 | ·62 | 1·75 |
| | Navigation works— | | | | |
| | Unproductive .. .. .. | — ·14 | .. | 3·30 | .. |
| | Pension charges .. .. .. | ·01 | ·02 | ·08 | ·08 |
| | Lump deduction for probable savings | .. | — ·12 | .. | — ·57 |
| | Lump addition for regrant of lapses | .. | ·20 | .. | ·68 |
| | Total .. | ·50 | 2·13 | 5·39 | 5·88 |

EXPLANATION OF VARIATIONS.

344. *Irrigation works—Productive works.*—The increase in the budget for 1948-9 is mainly due to larger provision for the work of construction of an anicut across the Cheyyar River at the head of the Uttiramerur tank supply channel.

345. *Unproductive works*—The increase in the budget estimate for 1948-9 is due to larger provision for the Peddakandaleru Project (Guntur division).

NAVIGATION WORKS.

Reference to pages in the Detailed Annual Estimate of Expenditure.

346. *Unproductive.*—The revised estimate for 1947–8 represents provision required for land acquisition charges in connection with the provision of a wharf between Trevelyan Basin and Basin Bridge.

347. *Lump deduction for probable savings.*—This is explained in paragraph 605.

348. *Lump addition for regrant of lapses.*—This is explained in paragraph 6 8.

## 22. Interest on Debt and Other Obligations.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | Reference |
|---|---|---|---|---|---|
| Interest on ordinary debt— | | | | | |
| Interest on permanent loans .. | 41·81 | 46·67 | 46·16 | 46·01 | |
| Discount on loans .. .. .. | .. | .. | .. | .. | 62–65 |
| Floating loans .. .. .. | .. | ·56 | ·10 | ·86 | |
| Other items (including expenditure connected with the issue of a new loan) .. .. .. .. | 1·77 | ·35 | ·31 | ·33 | |
| Interest on loans taken from the Central Government .. .. .. | 16·05 | 15·77 | 15·37 | 32·43 | |
| **Total** .. | **59·63** | **63·35** | **61·94** | **79·63** | |
| Interest on unfunded debt— | | | | | |
| Special loans .. .. .. | ·19 | ·16 | ·19 | ·16 | |
| State Provident funds .. .. | 18·52 | 19·33 | 18·57 | 18·36 | |
| **Total** .. | **18·71** | **19·49** | **18·76** | **18·52** | |
| Interest on other obligations .. .. | ·18 | ·25 | ·20 | ·24 | |
| **Grand Total** .. | **78.52** | **83·09** | **80·90** | **98·39** | |
| *Deduct*— | | | | | |
| Interest transferred to commercial departments .. .. .. | — 1,30·92 | — 1,58·18 | — 1,49·14 | — 1,81·97 | |
| **Net Total** .. | **— 52·40** | **— 75·09** | **— 68·24** | **— 83·58** | |

*Expenditure.*

INTEREST ON ORDINARY DEBT.

349. The term ordinary debt covers all loans taken from the Central Government or raised in the open market, and includes temporary ways and means advances made by the Reserve Bank of India.

350. *Interest on permanent loans.*—The term permanent loans applies here to loans with a currency of more than twelve months from the date of issue other than loans from the Central Government.

351. *Discount on loans.*—When the issue price of a loan is fixed at less than the nominal par value, the difference between the par value and the issue price is termed discount. It is debited to this head either in full in the year in which the loan is raised or in instalments over a period not exceeding the currency of the loan.

352. *Floating loans.*—These are temporary loans with a currency of not more than twelve months. They include loans raised by selling treasury bills in the market and also ways and means advances from the Reserve Bank of India. The discount (which is really interest on the amount borrowed) on treasury bills actually maturing in a financial year, the discount which has accrued up to the end of a financial year on the bills maturing in the subsequent year and the interest on ways and means advances repaid during a financial year are debited to this head.

353. *Other items.*—To this minor head is debited the remuneration paid to the Reserve Bank of India for the management of the Government's public debt and also all expenses connected with the issue of new loans inclusive of commission, brokerage, advertisement charges, etc., and other expenditure connected with the issue of treasury bills and miscellaneous items.

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354. *Interest on loans taken from the Central Government.*—The loans due to the Central Government as on the 31st March 1937, were consolidated into a single loan repayable in 45 years from the year 1937–8 with interest at 4·50 per cent. The annual equated payment in respect of both interest and principal was 39·29 lakhs payable in half-yearly instalments on the 15th September and the 15th March. During the three years 1942–3

Reference to pages in the Detailed Annual Estimate of Expenditure.

1943–4 and 1944–5, special repayments were made by arrangement with the Central Government, and as a result, the amount of the annual equated payment payable by the Madras Government from 1945–6 has been reduced to Rs. 19·53 lakhs. The portion representing interest is debited to this minor head. A full year's interest became payable each year from 1938–9, the amount decreasing in each successive year from 1939–40 as a result of the gradual repayment of the principal. The portion representing repayment of principal (which is debited to the head "23. Appropriation for reduction or avoidance of debt") therefore increases in successive years to the same extent.

### Interest on Unfunded Debt.

355. Unfunded debt includes certain ancient and irredeemable interest-bearing obligations which are treated as special loans and also the provident fund deposits of servants of the Madras Government.

356. *State Provident Funds.*—The liability on account of State Provident Fund deposits devolved on the Madras Government as from the 1st April 1937 in respect of their servants. The rate of interest allowed on the deposits in a particular year is ordinarily the average borrowing rate during the five preceding financial years, provided that, if the rate of interest thus determined for a year is less than 4 per cent, all existing subscribers to the General Provident Fund in the year preceding that for which the rate has, for the first time, been fixed at less than 4 per cent, shall be allowed interest at 4 per cent.

357. *Interest on other obligations.*—Under this head is debited interest paid in pursuance of court decrees and also interest on the depreciation reserves deposited with the Government in respect of the Cinchona Plantations, the Kerala Soap Institute, the Industrial Engineering Workshops and the Government Fish Liver Oil Factory, Calicut, the accounts of which are maintained on commercial principles. The interest on depreciation reserve deposits is credited to the appropriate heads under "XXXII. Industries." The rate of interest allowed is the same as that charged to the concerns on the Capital invested in them under the arrangement described in the next paragraph.

358. *Deduct—Interest transferred to commercial departments.*—The Irrigation and Electricity Systems for which capital and revenue accounts are kept are treated as quasi-commercial concerns, whilst certain other undertakings (including those just mentioned above) are treated as commercial undertakings. Regular profit and loss statements are prepared for them every year.

The Capital outlay on these objects may have been met from loans (the interest on which is debited to the minor head "Interest on ordinary debt") or from current revenues or balances or net receipts under deposits and advances. As a preliminary to ascertaining the profit or loss on each of these undertakings, the head of account concerned (namely, "17. Irrigation—Interest on works for which Capital accounts are kept," "43. Industries" or "52. Interest on Capital outlay on Electricity schemes") is debited with interest on the total Capital outlay irrespective of the source from which it was actually provided. The amount debited as interest to these heads is shown as a deduction under the present head "22. Interest on debt and other obligations." This is only a book adjustment as between different heads of account and does not affect the expenditure as a whole.

The interest to be debited to commercial departments is calculated in respect of Capital outlay incurred in each year at a rate to be fixed by the Government for that year with reference to the borrowing conditions of the year and the desirability of avoiding minor variations in the rate from year to year. Once the rate to be charged in respect of the Capital outlay incurred in a given year has been fixed, it remains constant and interest is charged at that rate every year permanently on that part of the Capital outlay.

It would not be reasonable to charge in a year a full year's interest on the outlay spread over the several months of that year. Interest is therefore calculated on the cumulative Capital outlay at the beginning of the year and on half the Capital outlay during that year, that is to say, on the average of the cumulative Capital outlay as at the commencement and at the close of the year.

### Explanation of Variations.

359. *Floating loans.*—The revised estimate for 1947–8 does not provide for the issue of any treasury bills whilst the budget estimate for 1948–9 allows for such issue.

360. *Interest on loans taken from the Central Government.*—The increase in the budget estimate for 1948-9 is due to the provision of a full year's interest on the loan of Rs. 6 crores taken from the Government of India during 1947–8.

361. *Interest on Unfunded Debt—State Provident Funds.*—The decrease in the revised estimate for 1947–8 is mainly due to closure of certain Provident Fund accounts as a result of the transfer of some officers to Pakistan and retirement of some other officers on the transfer of power.

362. *Deduct—Interest transferred to commercial departments.*—The variations result from changes in the total Capital outlay on which interest is charged.

The figures for cumulative Capital outlay and the rates of interest adopted for calculating this interest are shown below :—

Reference to pages in the Detailed Annual Estimate of Expenditure.

CAPITAL OUTLAY.

| Particulars. (1) | To end of 1946-7. (2) | Revised Estimate, 1947-8. (3) | Budget Estimate, 1948-9. (4) | Total to end of 1948-9. (5) |
|---|---|---|---|---|
| Irrigation, etc., works— | | | | |
| Irrigation works— | | | | |
| Productive .. .. .. .. | 15,01·32 | 57·18 | 49·18 | 16,07·68 |
| Unproductive .. .. .. .. | 5,22·66 | 1,56·91 | 3,20·07 | 9,99·64 |
| Navigation works .. .. .. | 92·11 | 4·15 | .. | 96·26 |
| **Total—Irrigation, etc., works ..** | **21,16·09** | **2,18·24** | **3,69·25** | **27,03·58** |
| Industries— | | | | |
| Cinchona .. .. .. .. .. | 74·54 | 25·51 | 34·75 | 1,34·80 |
| Kerala Soap Institute .. .. .. | 2·91 | ·31 | ·35 | 3·57 |
| Industrial Engineering Workshops .. | 1·52 | ·23 | ·22 | 1·97 |
| Hydrogenation Factory .. .. .. | ·43 | 8·63 | 2·64 | 11·70 |
| **Total—Industries ..** | **79·40** | **34·68** | **37·96** | **1,52·04** |
| Electricity Systems .. .. .. | 9,45·08 | 4,71·68 | 4,93·73 | 19,10·49 |
| **Grand Total ..** | **31,40·57** | **7,24·60** | **9,00·94** | **47,66·11** |

RATE OF INTEREST.

| Period during which the capital outlay was incurred. (1) | | Rate of interest charged in the accounts. (2) PER CENT. |
|---|---|---|
| Capital outlay incurred before 1st April 1937 | .. .. .. .. | 4·50 |
| Do. | 1937–8 .. .. .. .. | 4·35 |
| Do. | 1938–9, 1939–40 .. .. .. .. | 4·25 |
| Do. | 1940–1, 1941–2 .. .. .. .. | 4·75 |
| Do. | 1942–3 .. .. .. .. | 4·50 |
| Do. | 1943–4, 1944–5, 1945–6, 1946–7 .. .. .. .. | 4·25 |
| Do. | 1947–8 .. .. .. .. | 4·00 |
| Do. | 1948–9 .. .. .. .. | 4·00 (Provisional). |

## 23. Appropriation for reduction or avoidance of debt.

| | Accounts, 1946-7. | Budget Estimate, 1947-8. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. | |
|---|---|---|---|---|---|
| Sinking Funds (Provincial Loans) .. .. | 36·35 | 48·58 | 54·84 | 70·06 | 65 |
| Other Appropriations—Repayment of loans taken from the Central Government .. .. .. | 20·65 | 7·66 | 89·16 | 4·35 | |
| Total .. | 57·00 | 56·24 | 1,44·00 | 74·41 | |

363. *Sinking Funds.*—Amounts set apart each year for the sinking funds in respect of loans raised in the open market and loans taken from the Central Government, repayable after a prescribed period, are debited to this head and credited to the deposit head " Appropriation for reduction or avoidance of debt—Sinking funds." The deposit head is credited direct with the profits realized from the investment of the balances in the sinking funds and debited with charges for the redemption of debt either by the purchase of securities for cancellation or by direct discharge.

Reference to pages in the Detailed Annual Estimate of Expenditure.

364. *Other Appropriations.*—This head is intended for the record of appropriations from revenues for reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds.

365. *Repayment of loans taken from the Central Government.*—The debits to this head represent that portion of the annual equated payment to the Central Government which is treated as repayment of the principal of the consolidated loan and also any special repayment of principal that may be made to the Central Government, including repayments of loans given by the Central Government for specific purposes in connection with the Grow More Food Campaign.

366. *Sinking Funds (Provincial Loans).*—The estimates provide for the following :—

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| (1) Contributions to the Depreciation Funds of the Madras Government Loans. | 17·93 | 24·06 | 24·06 | 24·06 |
| (2) Contribution to the General Sinking Fund in respect of the loans raised by the Madras Government in the open market and the Central Government repayable after a prescribed period. | 18·42 | 24·52 | 30·78 | 46·00 |
| Total .. | 36·35 | 48·58 | 54·84 | 70·06 |

In accordance with the notifications inviting applications for the open market loans raised by the Madras Government from 1937 onwards, the following provision for the amortization of each loan is made annually beginning with the financial year after that in which each of the loans was raised :—

(1) *Contribution to the Depreciation Fund.*—A sum equal to 1½ per cent of the total nominal value of the loan is set apart annually for the purchase of securities of the loan for cancellation.

(2) *General Sinking Fund.*—In addition to the annual contributions to the respective Depreciation Funds, an annual contribution is also made to a General Sinking Fund for amortization of the loans raised by the Government in the open market and loans taken from the Central Government other than the consolidated debt.

Having regard to the fact that the net earning power of the assets created by the greater portion of the loan funds is expected to exceed the interest on the debt and that Depreciation Reserve and Special Reserve Funds have been established for the Electricity Systems created out of the loan funds, a contribution to the General Sinking Fund which would not be sufficient to repay the outstanding portion of the loans in full on maturity was considered adequate and was made up to 1941–2. Owing to the favourable revenue position in 1942–3, the Government decided to contribute to the General Sinking Fund in that year as a temporary measure on a higher scale, according to which the accumulation in the General Sinking Fund (allowing for betterment) would be sufficient, if continued on that scale, to repay the undischarged balance of the loans in full on maturity. Contributions were made on this revised basis for all the loans from the years in which contribution was first made up to and including 1941–2. Accordingly contributions were made to the General Sinking Fund on this higher scale up to and including the year 1945–6. From 1946–7 the rate of contribution has been on the usual reduced basis.

## Explanation of Variations.

367. *Sinking Funds (Provincial Loans).*—The increase in the revised estimate for 1947–8 is due to larger provision for amortization of the 2¾ per cent loan, 1961, with reference to the objects for which the proceeds of the loan have been allocated. The increase in the budget estimate for 1948–9 is due to the provision for the Sinking Fund (Rs. 15·22 lakhs) in respect of the loan of Rs. 6 crores taken from the Government of India in November 1947.

368. *Other Appropriations—Repayment of Loans taken from the Central Government.*—It was anticipated that the loan of Rs. 85 lakhs specially advanced by the Government of India for the purchase of manure, seeds, etc., in connexion with the Grow More Food Campaign would be repaid in 1946–7 itself ; but the loan was actually repaid only early in 1947–8. On the other hand, the Central Government's loan for land reclamation in the Cauvery-Mettur Project Area and in Chittoor district was repaid in full at the end of 1946–7, while a provision of Rs. 3·50 lakhs only was made in the budget estimate for 1947–8 for the purpose. These factors account for the net increase in the revised estimate for 1947–8. The budget estimate for 1948–9 provides only for the usual repayment towards the principal of the consolidated loan.

## 25. General Administration.

Reference to pages in the Detailed Annual Estimate of Expenditure.

369. Charges that cannot suitably be accounted for under any other major head of expenditure are debited to the major head " 25. General Administration." In view of the volume and heterogeneous character of this expenditure, it has been distributed for convenience over three Demands as follows :—

Demand IX. Heads of Provinces, Ministers and Headquarters staff.
Demand X. Legislative Bodies.
Demand XI. District Administration and Miscellaneous.

### Demand IX.—Heads of Provinces, Ministers and Headquarters Staff.

| | Accounts, 1946-7. | Budget Estimate, 1947-8. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. | |
|---|---|---|---|---|---|
| 25. General Administration— | | | | | 66-104 |
| Heads of Provinces and Ministers— | | | | | |
| Salary of the Governor .. .. .. | 1·20 | 1·20 | 1·20 | 1·20 | |
| Sumptuary allowance .. .. .. | ·18 | ·18 | ·23 | ·23 | |
| Secretarial staff of the Governor .. .. | 1·33 | 1·38 | 1·13 | ·68 | |
| Staff and household of the Governor .. | 5·74 | 5·77 | 6·96 | 3·72 | |
| Expenditure from contract allowance .. | 1·47 | 1·34 | 1·60 | 1·60 | |
| Tour expenses .. .. .. .. | 1·69 | 1·41 | 1·88 | 1·71 | |
| Discretionary grants by His Excellency the Governor. | ·25 | ·25 | ·25 | ·25 | |
| Ministers .. .. .. .. | 7·35 * | 5·48 | 4·86 | 4·94 | |
| Secretariat and Headquarters establishments— | | | | | |
| Civil Secretariats .. .. .. | 34·63 | 33·80 | 38·48 | 39·73 | |
| Public Service Commission .. .. | 2·93 | 2·77 | 3·50 | 2·67 | |
| Board of Revenue, Financial Commissioner and establishments. | 4·90 | 4·21 | 5·52 | 4·82 | |
| Local Fund Audit establishments .. | 4·84 | 4·90 | 5·15 | 5·44 | |
| Agent for Government Consignments .. | ·14 | ·14 | ·15 | ·15 | |
| Miscellaneous—*Deduct*—Contributions recoverable from other Governments, Departments, etc. | — ·42 | — ·49 | — ·73 | — ·88 | |
| Charges in England .. .. .. | 1·88 | 1·15 | 1·17 | 1·13 | |
| Lump-sum provision for revision of salaries, etc. | .. | 3·95 | .. | .. | |
| Lump-sum provision for revision of the rates of dearness allowance. | .. | .. | ·19 | 1·16 | |
| Total .. | 68·16 | 67·44 | 71·54 | 68·55 | |

* Includes Rs. 0·41 for Advisers.

*Expenditure.*

370. The Third Schedule to the Government of India Act, 1935, and the Government of India (Governors' Allowances and Privileges) Order, 1936, issued thereunder, as subsequently amended, regulate the salary and allowances of His Excellency the Governor, and the funds (except in respect of discretionary grants) to be provided to enable him to discharge the duties of his office.

371. *Salary of the Governor.*—The annual salary fixed in the Third Schedule to the Government of India Act, 1935, as amended by the India (Provisional Constitution) Order, 1947, for the Governor of a Province is Rs. 66,000. But the present Governor of Madras will continue to draw an annual salary of Rs. 1,20,000 for so long as he holds the office of Governor.

372. *Sumptuary allowance.*—This is an allowance granted to the Governor for expenditure on social functions, such as balls, dinners and luncheons, and the entertainment of distinguished visitors at the Government House. The expenditure from the allowance is not subject to audit.

373. *Secretarial staff of the Governor.*—The expenditure on pay and allowances and other facilities provided for the Secretarial staff including the Private Secretary to His Excellency the Governor, as determined by the Governor under section 305 of the Government of India Act, 1935, is debited to this minor head.

374. *Staff and household of the Governor.*—The expenditure debited to this minor head is that on the Military Secretary and his establishment including the cost of stationery and printing for the Government House, the Surgeon and his establishment, the Band and the Bodyguard, maintenance and repairs of furnishings of official residences of the Governor and maintenance of gardens in Government Houses including garden establishments.

Reference to pages in the Detailed Annual Estimate of Expenditure.

375. *Expenditure from contract allowance.*—This allowance is intended to cover miscellaneous expenses, e.g., those incurred for stable establishments and contingencies, liveries, wages, allowances, pensions, etc., of household servants and the maintenance of motor cars supplied to the Governor at the cost of the State, and the special expenditure which the Governor may have to incur when the Governor-General visits the Province. This expenditure is not subject to audit.

376. *Tour expenses*—The items included under this minor head comprise charges for special trains and the haulage of saloon carriages when a special train is not used, reserved accommodation for the members of the Governor's family and payments and presents for services rendered on tour, miscellaneous charges for the carriage of camp equipment, purchase and upkeep of motor cars and lorries for use on tours and charges for the maintenance of saloons payable to the Railways. The expenditure under this minor head is subject to audit.

377. The maximum yearly amount fixed jointly for expenditure on items included under the minor heads Sumptuary allowance, staff and household of the Governor (other than on maintenance of gardens), expenditure from contract allowance, and tour expenses is Rs. 7,46,000. His Excellency the Governor is competent to allocate this amount among the various sub-heads included under these minor heads. The maximum amount specified above may in any year be increased by—

(*a*) such amount as the Governor may consider necessary, to defray the leave allowances and pension charges of the Military Secretary (or A.D.C.) and the Surgeon, and of any officer on their establishments, and of the Bodyguard ; deferred pay due on his retirement to any member of the Bodyguard ; and the cost of providing such free passages, if any, as may be authorized from time to time by the Governor-General for the Military Secretary and any officer on his establishment ;

(*b*) such further amount as the Governor may, subject to any general or special orders of the Governor-General consider, necessary to defray the cost of any extra allowance granted to meet the increased cost of living arising out of war conditions, or of any increases due to revision of the scales of pay or to the grant of war service increments ; and

(*c*) the amount not expended in previous years.

In addition, the Governor-General of India may by general or special order authorise further amounts for the maintenance, improvement or replacement of the Governor's official railway saloons. The expenditure so authorized is Rs. 18,000.

The amount fixed for expenditure on maintenance of gardens is Rs. 40,000. It forms part of the limit fixed jointly for the undermentioned expenditure in respect of official residences of the Governor :—

| | RS. |
|---|---|
| (1) Improvements to official residences .. .. .. .. | 50,000 |
| (2) Maintenance of gardens .. .. .. .. .. .. | 40,000 |
| (3) Electricity .. .. .. .. .. .. .. .. | 55,000 |
| (4) Water .. .. .. .. .. .. .. .. | 17,000 |
| (5) Taxes .. .. .. .. .. .. .. .. | 9,000 |
| (6) Repairs .. .. .. .. .. .. .. .. | 1,03,000 |
| **Total** .. | **2,74,000** |

Item (2) is provided under the present head and the others under " 50. Civil Works " —*see* paragraphs 602 and 606. It is permissible for the Governor to reappropriate between these items without exceeding the limit of Rs. 2,74,000 in any financial year.

378. *Discretionary grants by His Excellency the Governor.*—A lump sum is placed every year at the disposal of His Excellency the Governor for making petty grants and charitable donations to hospitals and other local institutions of a public or quasi-public character, which deserve assistance from public funds. The expenditure is subject to audit.

379. *Ministers.*—The expenditure on the pay and allowances of Ministers and the subordinate and menial staff attached to them and telephone and other contingent charges is debited to this minor head.

380. *Civil Secretariats.*—The expenditure connected with the departments of the Secretariat, the Saluting Battery at Ootacamund, the Madras Record Office, the Translators to Government, the Special Officer for training clerks and village officers, the Special Officer for conducting departmental enquiries, and the Inspector and Deputy Inspectors of Municipal Councils and Local Boards, including expenditure on elections to local bodies conducted by the Inspector and his subordinates is debited to this minor head. The cost of special staff employed in the Secretariat in connexion with post-war reconstruction schemes and the cost of the Deputy Director of Resettlement and Employment and his staff are also debited to this minor head.

381. *Public Service Commission.*—The expenditure on account of the Madras Public Service Commission including that relating to the examinations conducted by the Commission is debited to this minor head.

Reference to pages in the Detailed Annual Estimate of Expenditure.

382. *Board of Revenue, Financial Commissioner and Establishments.*—To this minor head is debited all expenditure on the Board of Revenue except the portions debited to the major heads "8. Provincial Excise—Superintendence—Excise Commissioner", "63. Extraordinary Charges—Establishments for Price Control" and "13. Other Taxes and Duties—Commercial Taxes".

383. *Local Fund Audit Establishments.*—The charges on account of the Examiner of Local Fund Accounts and his establishments in Madras City and in the districts are debited to this minor head.

384. *Agent for Government Consignments.*—The contribution paid from Provincial revenues to the Minor Ports Fund towards the pay of the Agent for Government Consignments and the cost of staff employed for handling consignments of stores relating to all departments of the Government imported in or exported from the Port of Madras and the expenditure on contingencies are debited to this minor head.

385. *Miscellaneous—Deduct—Contributions recoverable from other Governments, Departments, etc.*—Payments made by the Central Government to the Provincial Government for the administration of agency subjects and for other work done on their behalf in the Secretariat are taken in reduction of expenditure by credit to this head.

386. *Charges in England.*—Under this minor head is debited the expenditure on the leave salaries and sterling overseas pay of the officers whose pay is debitable to the foregoing minor heads, stores purchased in England, law charges connected with Privy Council cases, if any, and the contribution payable by the Madras Government towards the cost of the High Commissioner for India and his establishment.

EXPLANATION OF VARIATIONS.

387. *Secretarial staff of the Governor.*—The decrease in the budget estimate for 1948–9 is due to the abolition of the post of Secretary to His Excellency the Governor and the retrenchment of a portion of the staff.

388. *Staff and household of the Governor.*—The increase in the revised estimate for 1947–8 is due to the revision of the scales of pay, etc., of the staff and the adjustment in the current year of the cost of provisions supplied by the Military authorities in 1946–7. The decrease in the budget estimate for 1948–9 is due to the abolition of the Bodyguard and the Band establishments.

389. *Ministers.*—The decrease in the revised estimate for 1947–8 is due to a voluntary cut in the pay of the Ministers and to the fact that Parliamentary Secretaries were not appointed.

390. *Civil Secretariats.*—The increase in the revised estimate for 1947–8 is due to the reviison of the scales of pay, etc., of the staff from the 1st January 1947, employment of additional staff on account of increase of work mainly in connection with the post-war development schemes, provision for the Firka Development Department which was newly constituted during the year and, provision for elections to non-union panchayats. The increase is partly offset by savings in the provision for the training of clerks owing to the suspension of the schools for want of a sufficient number of war service candidates. The budget estimate for 1948–9 provides for the training of clerks but includes no provision for arrear payments.

391. *Public Service Commission.*—The increase in the revised estimate for 1947–8 is due to the revision of the scales of pay, etc., of the staff and the appointment temporarily of an additional Member in connexion with the recruitment of war service candidates. The absence of provision for the additional Member and for arrear payments accounts for the decrease in the budget estimate for 1948–9.

392. *Board of Revenue, Financial Commissioner and Establishments.*—The increase in the revised estimate for 1947–8 is due mainly to the revision of the scales of pay, etc., of the staff from 1st January 1947, and to the continuance of the Special Officer for investigation of land tenures. The budget estimate for 1948–9 includes no provision for this Special Officer and for arrear payments.

**Demand X—Legislative Bodies.**

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | |
|---|---|---|---|---|---|
| 25. General Administration— | | | | | 105–109 |
| Legislative Bodies— | | | | | |
| Provincial Legislative Assembly .. .. | 4·76 | 5·63 | 5·84 | 5·83 | |
| Legislative Assembly Department .. | 1·41 | 1·26 | 1·63 | 1·66 | |
| Provincial Legislative Council .. .. | 1·18 | 1·52 | 1·48 | 1·52 | |
| Elections for Legislatures .. .. | 3·87 | ·12 | ·88 | 2·22 | |
| *Deduct*—Contributions recoverable from other Governments, Departments, etc. | — ·03 | — ·09 | .. | — ·01 | |
| Lump-sum provision for revision of salaries, etc. | .. | ·21 | .. | .. | |
| Lump-sum provision for revision of the rates of dearness allowance. | .. | .. | ·01 | ·05 | |
| **Total ..** | **11·19** | **8·65** | **9·84** | **11·27** | |

Reference to pages in the Detailed Annual Estimate of Expenditure.

*Expenditure.*

393. *Provincial Legislative Assembly.*—The pay and allowances of the Speaker, Deputy Speaker and Members, the contingent expenditure of the Assembly including the cost of books bought for the library, and expenditure by the House Committee are debited to this minor head.

394. *Legislative Assembly Department.*—The office establishment of the Provincial Legislature is a combined one for both the Chambers at present. The expenditure on the combined establishment is debited to this minor head.

395. *Provincial Legislative Council.*—The pay and allowances of the President, Deputy President and Members, and the contingent expenditure of the Council and the House Committee are debited to this minor head.

396. *Elections for Legislatures.*—Expenditure on the elections for the Indian and Provincial Legislatures and on election courts appointed for the trial of election petitions is debited to this minor head.

397. *Deduct—Contributions recoverable from other Governments, Departments, etc.*—Payments made by the Central Government to the Provincial Government on account of elections for the Central Legislature are taken in reduction of expenditure by credit to this head.

EXPLANATION OF VARIATIONS.

398. *Elections for Legislatures.*—The increase in the revised estimate for 1947–8 is due to the provision made for the special revision of electoral rolls of the Madras Legislative Assembly relating to Madras City. The budget estimate for 1948–9 includes provision for the preparation of fresh electoral rolls on the basis of adult franchise under the new Constitution.

## Demand XI—District Administration and Miscellaneous.

110–136

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 25. General Administration— | | | | |
| District Administration— | | | | |
| General establishments .. .. .. | 50·10 | 41·86 | 52·01 | 48·33 |
| Subdivisional establishments .. .. | 29·92 | 27·10 | 30·86 | 28·83 |
| Other establishments .. .. .. | 3,38·03 | 3,38·97 | 3,68·07 | 3,55·57 |
| Miscellaneous— | | | | |
| Discretionary grants by Collectors .. | ·55 | ·61 | ·62 | ·61 |
| Miscellaneous .. .. .. .. | 1,15·82 | 90·94 | 1,73·98 | 1,73·77 |
| Expenditure from rural reconstruction grants. | ·08 | ·07 | ·17 | .. |
| *Deduct*—Contributions recoverable from other Governments, Departments, etc. | — 2·58 | — ·65 | — 1·37 | — ·61 |
| Charges in England .. .. .. | 2·84 | 2·69 | 4·33 | 3·06 |
| Lump-sum provision for revision of salaries, etc. | .. | 14·48 | .. | .. |
| Lump-sum provision for revision of the rates of dearness allowance. | .. | .. | 2·63 | 15·79 |
| Total .. | 5,34·76 | 5,16·07 | 6,31·30 | 6,25·35 |

*Expenditure.*

399. The general principle adopted in determining what charges should be debited to District Administration is that any amount definitely spent on work connected only with a single major head should be debited to that major head, whilst amounts spent on work connected with more than one major head should be debited to "25. General Administration—District Administration".

400. *General establishments.*—The expenditure debited to this minor head is that on the Collectors of districts and their establishments, including law charges in connexion with suits to which the Government are a party, the establishments connected with district treasuries and sub-treasuries, the Court of Wards establishments in Collectorates, the establishments in the Laccadives and Amindivi Islands, the purchase of rice for supply to the islanders in return for the coir taken over from them and the biennial inspection of the islands. The expenditure on special revenue staff for the resettlement of demobilized personnel is also debited to this head.

401. *Subdivisional establishments.*—This head shows the charges on account of Additional District Magistrates and Personal Assistants to Collectors, Sub-Collectors, Assistant Collectors and Deputy Collectors and their establishments.

Reference to pages in the Detailed Annual Estimate of Expenditure.

402. *Other establishments.*—The expenditure relating to taluk establishments, namely, Tahsildars and Deputy Tahsildars and Sub-Magistrates and their establishments, village establishments in ryotwari and proprietary villages, the construction of village chavadis and other works, cattle-pounds (other than in Madras City) including the commission paid to pound-keepers, revenue process-servers and amins, and establishments for stamping weights and measures is shown under this head. The expenditure on the special revenue staff for acquisition of lands for land colonization schemes is also debited to this head.

403. *Discretionary grants by Collectors.*—These grants are given, at their discretion, by Collectors for general purposes of a public nature calculated to be of benefit to their districts, e.g., the construction and improvement of public baths and bathing places, culverts and bridges on village cart-tracks, wells or other sources of drinking water for the poorer classes, the provision and maintenance of playgrounds for village elementary schools, burial and burning grounds, contributions for the relief of poor people on the outbreak of plague and other sudden calamities and rewards to private individuals for specially meritorious conduct.

404. *Miscellaneous.*—The expenditure on the establishment, maintenance and operation of broadcasting stations and on programmes is met by the Central Government. The cost of installation of public receiving sets, the charges on account of the Radio Engineer and his establishment and the cost of rural and municipal receiving sets purchased on behalf of local bodies and the maintenance charges of the sets are debited to this head. The recoveries effected from local bodies towards the cost of purchase and maintenance of the sets are credited as receipts under " XLVI. Miscellaneous " – *See* paragraph 246. The expenditure on account of the Deputy Commissioner of Prohibition, Special Development Officers and Rural Recreation Organizers employed in connexion with prohibition and other ameliorative work, the grants for the sinking of wells for Grow More Food schemes, the allowances granted during the period of training to Indian Administrative Service candidates allotted to this Province, and the expenditure on the scheme for intensive rural reconstruction work in selected firkas in each district so as to make them self-sufficient are also debited to this head. An amount equal to the expenditure on village reconstruction will be transferred from the amount to the credit of the fund for village reconstruction and harijan uplift in the deposit section of the accounts and adjusted in reduction of expenditure under this head.

405. *Expenditure from rural reconstruction grants.*—This relates to the expenditure from the Central Government's grant for economic development and improvement of rural areas and this is explained in paragraph 800.

406. *Deduct—Contributions recoverable from other Governments, Departments, etc.*—Payments made by the Central Government to the Provincial Government for work done on their behalf in the offices of District Magistrates are taken in reduction of expenditure by credit to this head.

407. *Charges in England.*—Leave salaries of officers who draw leave salary in England and sterling overseas pay of officers serving in India are exhibited under this head.

### Explanation of Variations.

408. *General establishments and Subdivisional establishments.*—The increase in the revised estimate for 1947–8 is mainly the result of the revision of the scales of pay of revenue subordinates and the grant of house-rent allowance to some of them with effect from the 1st January 1947, and larger expenditure on service postage and telegrams and on temporary establishments in Collectors' offices. The absence of provision for arrear payments, the abolition of Special Assistants to Collectors in seven districts and their replacement by officers of the grade of Deputy Tahsildars in the remaining districts for work connected with the resettlement of demobilized personnel, and a full year's saving on account of the release of I.C.S. Officers on the transfer of power, account for the decrease in the budget estimate for 1948–9.

409. *Other establishments.*—The increase in the revised estimate for 1947–8 is due to the revision of pay, etc., of the staff as indicated under General establishments and Subdivisional establishments, and the provision for land acquisition and for the construction of temporary huts in land colonization schemes for the resettlement of ex-service personnel. The budget estimate for 1948–9 includes smaller provision for land acquisition charges and no provision for arrear payments.

410. *Miscellaneous—Miscellaneous.*—The increase in the revised estimate for 1947–8 is due mainly to larger expenditure on the installation of radio sets and to the credit as " Receipts " instead of as deduction of charges, of the Government of India's half share of the subsidy for sinking wells as part of the Grow More Food campaign. The increase is partly offset by savings due to the fact that the staff proposed for publicity work in the districts was not employed.

411. *Deduct—Contributions recoverable from other Governments, Departments, etc.*—The revised estimate for 1947–8 takes credit for a larger recovery from the Defence Department on account of special revenue staff employed for military purposes.

Reference to pages in the Detailed Annual Estimate of Expenditure.

412. *Charges in England.*—The increase in the revised estimate for 1947–8 is due mainly to larger expenditure on leave salaries as a result of the release of a large number of I.C.S. Officers on the transfer of power. The budget estimate for 1948-9 includes a smaller provision for leave salaries.

### Demand XII—Administration of Justice.

| Reference | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| 137–150 | 27. Administration of Justice— | | | | |
| | High Court .. .. .. | 16·87 | 16·75 | 16·38 | 17·49 |
| | Law officers .. .. .. | 4·32 | 4·17 | 4·38 | 5·25 |
| | Administrator-General .. .. | ·61 | ·48 | ·52 | ·53 |
| | Official Assignee .. .. .. | ·85 | ·78 | ·79 | ·80 |
| | Presidency magistrates' courts .. | 2·09 | 2·00 | 2·19 | 2·41 |
| | Civil and sessions courts .. .. | 85·67 | 78·56 | 86·55 | 88·42 |
| | Courts of small causes .. .. | 1·19 | 1·11 | 1·24 | 1·22 |
| | Criminal courts .. .. .. | 29·68 | 27·79 | 32·59 | 33·21 |
| | Charges in England .. .. | 1·14 | 1·53 | 1·05 | ·91 |
| | Lump-sum provision for revision of salaries. | .. | 10·40 | .. | .. |
| | Lump-sum provision for increase in the rates of dearness allowance. | .. | .. | ·78 | 4·70 |
| | Total .. | 1,42·42 | 1,43·57 | 1,46·47 | 1,54·94 |

*Expenditure.*

413. *High Court.*—The administrative expenses of the High Court, including the salaries and allowances of the Judges, the officers and the servants of the court and the charges connected with its Translation and Printing department, the Sheriff's office and the publication of the Madras Law Reports, are debited to this head.

414. *Law officers.*—The expenditure on retaining fees allowed to the Advocate-General, the Crown Prosecutor, the Government Pleader and the Public Prosecutor in Madras and on the Government ministerial establishments sanctioned for them, the retaining fees of the Government Solicitor, Madras, and the Government Pleaders and Public Prosecutors in the mufassal and the fees, travelling allowances and contingent expenditure allowed to them and to others specially employed to conduct cases on behalf of the Government and fees to pleaders in pauper suits is debited to this minor head.

415. *Administrator-General.*—This minor head records the charges relating to the Administrator-General and Official Trustee and his staff.

416. *Official Assignee.*—This minor head records the charges relating to the Official Assignee and Official Receiver of the High Court and his staff.

417. *Presidency magistrates' courts.*—The charges relating to the stipendiary and honorary Presidency Magistrates and their establishments and contingent expenditure and the amounts paid to the Madras Corporation, the Madras Port Trust, and the Society for the Prevention of Cruelty to Animals in respect of the magisterial fines credited to the Government in connexion with offences under certain enactments are debited to this minor head.

418. *Civil and Sessions courts.*—All the expenses (other than those relating to Court of Small Causes) of the City Civil Court and the mufassal civil and sessions courts, including the expenditure on copyists and process service establishments in such courts, are debited to this minor head.

419. *Court of Small Causes.*—The expenditure relating to the Court of Small Causes at Madras is debited to this minor head.

420. *Criminal courts.*—The charges relating to whole-time magisterial officers, such as additional first-class magistrates, the City First-class Magistrates at Madura and Coimbatore, Stationary Sub-Magistrates and bench courts in the mufassal, and the

Reference to pages in the Detailed Annual Estimate of Expenditure.

amounts paid to local bodies, forest panchayats and others in respect of the magisterial fines credited to the Government in connexion with offences under certain enactments, are debited to this minor head. No portion of the expenditure relating to the sub-divisional officers and others doing both revenue and magisterial work is debited to this minor head.

421. *Charges in England.*—The law charges incurred in England on behalf of the Government of Madras, the leave salaries and sterling overseas pay of officers of the Judicial department and the cost of books and periodicals purchased in England are shown under this head.

EXPLANATION OF VARIATIONS.

422. *High Courts.*—The increase in the budget estimate for 1948–9 is due to a full year's provision for the posts of High Court judges that were vacant in 1947–8.

423. *Law Officers.*—The increase in the budget estimate for 1948–9 is due to the revision of the scale of fees payable to Law Officers.

424. *Civil and Sessions Courts.*—The increase in the revised estimate for 1947–8 is due to the revision of the scales of pay of the non-gazetted Government servants and the grant of house rent allowances to some of them from January 1947. The further increase in the budget estimate for 1948–9 is mainly due to the employment of additional sub-judges and district munsifs with necessary staff, as a temporary measure, to clear off arrears of work in certain Sub-Courts and District Munsifs' Courts.

425. *Criminal Courts.*—The increase in the revised estimate for 1947–8 is mainly due to the revision of the scales of pay of non-gazetted Government servants and the grant of house rent allowances to some of them from January 1947. The further increase in the budget estimate for 1948–9 is due mainly to provision for the payment of a larger amount of compensation to local bodies and others in lieu of magisterial fines on the basis of increased fine receipts in 1947–8.

## Demand XIII—Jails.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | |
|---|---|---|---|---|---|
| 28. Jails and Convict Settlements— | | | | | 151–164 |
| Jails .. .. .. .. | 56·23 | 54·27 | 59·68 | 59·39 | |
| Jail manufactures .. .. .. | 9·23 | 10·22 | 9·17 | 9·23 | |
| Charges on account of persons confined or detained in jails outside the Province. | ·17 | ·10 | ·15 | ·15 | |
| Charges in England .. .. .. | ·15 | ·35 | ·57 | ·28 | |
| Lump-sum provision for revision of salaries, etc. | .. | 1·50 | .. | .. | |
| Lump-sum provision for revision of the rates of dearness allowance. | .. | .. | 0·16 | 1·23 | |
| **Total** .. | **65·78** | **66·44** | **69·73** | **70·28** | |

*Expenditure.*

426. *Jails.*—The expenditure debited to this minor head is that relating to the Inspector-General of Prisons, the Chief Inspector of Certified Schools, the Madras Penitentiary, Central and Special jails (the Mental jail at Cuddalore, the Women's Jail at Vellore and the Borstal School at Palamcottah), sub-jails, the certified schools at Chingleput, Tanjore, Ranipet and Bellary, grants to private certified schools and other institutions (the Madras Society for the Protection of Children, the Children's Aid Societies, Madras, Vellore and Madura, the Remand Homes at Madura, Salem, Vellore, Trichinopoly, Calicut and Coimbatore, the Anjuman Industrial School, the Discharged Prisoners' Aid Society, the Madras Seva Sadan and the Salvation Army). Charges for the police custody of under-trial prisoners and their production before courts and the expenditure on the administration of the Madras Probation of Offenders Act, etc., are also debited to this head.

427. *Jail manufactures.*—The expenditure on the purchase of raw materials, and on manufacturing and other charges in jails and certified schools including charges for the packing and distribution of quinine in the Central Jail, Coimbatore, is debited to this minor head. The value of the articles manufactured in one jail and supplied to the maintenance department of the same jail or to the maintenance and manufactory departments of other jails in the Province is taken in reduction of expenditure under this head. The net expenditure under the minor head is fully covered by the receipts, which are credited to the head "XXII. b. Jails and Convict Settlements—Jail manufactures—Other manufactures."

Reference to pages in the Detailed Annual Estimate of Expenditure.

428. *Charges on account of persons confined or detained in jails outside the Province.*—Payments to other Provincial Governments for the maintenance of prisoners belonging to this Province are debited to this minor head.

429. *Charges in England.*—This head exhibits the expenditure incurred in England on the leave salary and sterling overseas pay of the officers of the Madras Jail Department, and stores for the Jail Department.

EXPLANATION OF VARIATIONS.

430. *Jails.*—The increase in the revised estimate for 1947–8 is mainly due to the revision of the scales of pay of the Jail subordinates and to larger expenditure on dietary charges in Central and sub-jails.

431. *Jail manufactures.*—The decrease in the revised estimate for 1947–8 is due to smaller provision for the purchase of raw materials, etc., for jail manufactures.

**Demand XIV—Police.**

| Reference | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| | 29. Police— | | | | |
| 165–191 | Presidency Police | 32·54 | 33·68 | 35·52 | 43·16 |
| | Superintendence | 4·81 | 4·88 | 5·01 | 4·69 |
| | District executive force | 3,29·04 | 3,15·36 | 4,74·32 | 4,69·26 |
| | Police training schools | 4·48 | 3·55 | 4·22 | 4·13 |
| | Village police | ·27 | ·14 | ·17 | ·17 |
| | Criminal investigation department | 9·74 | 9·68 | 14·13 | 17·63 |
| | Railway police | 16·78 | 15·02 | 17·71 | 18·00 |
| | Special police | 6·32 | 6·28 | 16·46 | 68·09 |
| | Miscellaneous | ·01 | ·01 | ·01 | ·01 |
| | Works | .. | .. | ·59 | .. |
| | Charges in England | 1·72 | 2·23 | 2·98 | 1·70 |
| | Lump-sum provision for revision of salaries, etc. | .. | 7·91 | .. | .. |
| | Lump-sum provision for revision of the rates of dearness allowance. | .. | .. | 2·28 | 13·66 |
| | **Total** | **4,05·71** | **3,98·74** | **5,73·40** | **6,40·50** |

*Expenditure.*

432. The expenditure debited to the major head "29. Police" is not the full expenditure on policing the Province. The village policing is mostly done by talayaris in both ryotwari and proprietary estates villages and the provision for the cost of these talaiyaris is made under "25. General Administration—District Administration."

The expenditure on the Madras City Police (Presidency Police) is booked separately from that relating to the mufassal police, just as the receipts under the head "XXIII. Police" are booked separately.

433. *Presidency Police.*—The expenditure under this head relates to the Commissioner, Deputy and Assistant Commissioners of Police and their establishments, the City Executive Force including those employed on harbour and quarantine duties, the Home Guards, the Prohibition staff, the Police Surgeon and hospital charges, and the cattle-pound expenditure. The contributions from the Central Government covering half the cost of the quarantine police and for the work done by the Commissioner of Police in connexion with the issue of passports are taken as reduction of expenditure under this head, while the Madras Port Trust's contributions of the other half of the cost of the quarantine police and two-thirds of the cost of the Harbour Police are credited as receipts under the head "XXIII. Police."

434. *Superintendence.*—The expenditure relating to the Inspector-General and the territorial Deputy Inspectors-General and their establishments is accounted for under this head.

435. *District Executive Force.*—To this minor head is debited the expenditure on the pay and allowances together with charges relating to contingencies, clothing and arms and equipment of the mufassal police, the departmental construction and maintenance of police quarters, the home guards, police establishments for the enforcement of Prohibition, temporary police establishments to guard houses evacuated during plague, the

Reference to pages in the Detailed Annual Estimate of Expenditure.

Cordite Factory Guard and the Vizagapatam harbour and quarantine police. The cost of the Cordite Factory guard and the Vizagapatam harbour and quarantine police, as also of police escorts for postal remittances, is recovered from the Central Government and adjusted in reduction of expenditure under this minor head, while two-thirds of the cost of the Vizagapatam harbour police is recovered from the Vizagapatam harbour funds and credited as receipts under the head " XXIII. Police ".

436. *Police Training Schools.*—The expenditure debited to this head is that incurred on the Provincial Police Training School, Vellore, and on recruits' schools for constables.

437. *Village Police.*—The expenditure under this head represents the pay of those talaiyaris who work directly under the police and are employed in localities near the hills.

438. *Criminal Investigation Department.*—The expenditure on the Criminal Investigation Department, which is under a separate Deputy Inspector-General of Police, is debited to this minor head.

439. *Railway Police.*—The expenditure on the two railway police districts with headquarters in Madras City and Trichinopoly respectively is debited to this minor head. About half the expenditure is recovered from the railways concerned through their contributions for the 'order' police, which are credited as receipts under the head "XXIII. Police—Contribution for Railway Police"—*see* paragraph 134.

440. *Special Police.*—This minor head is intended to show the cost of police forces which are constituted for special purposes and organized on a system different from the regular district executive force like the Malabar Special Police, the coastal force for antismuggling duty and the Armed Police units.

441. *Miscellaneous.*—The contribution to the band expenses of the Police Training School, Vellore, is debited to this minor head.

442. *Works.*—The expenditure on works costing over Rs. 5,000 each that are executed departmentally is debited to this minor head.

443. *Charges in England.*—The expenditure debited to this head is that incurred in England on leave salaries and sterling overseas pay of Police officers, and on stores.

## Explanation of Variations.

444. *Presidency Police.*—The increase in the revised estimate for 1947–8 is mainly due to the revision of the pay of police subordinates and to larger expenditure on the maintenance of motor vehicles and on feeding charges of the parties deputed to quell disturbances. The increase in the budget estimate for 1948–9 is mainly due to the provision made for the expenditure on Home Guards and the lump-sum provision of Rs. 2 lakhs made for the enforcement of Prohibition in Madras City from the 1st October 1948.

445. *District Executive Force.*—The increase in the revised estimate for 1947–8 is due mainly to the revision of the pay of the subordinates, larger expenditure on the purchase of motor vehicles, cycles and wireless sets and to the provision included for clothing, arms and equipment and construction of quarters for the Armed Police units. The decrease in the budget estimate for 1948–9 is mainly due to smaller provision for clothing, arms and equipment and for petty construction and repairs, partly offset by the provision made for the expenditure on Home Guards in 12 districts and the lump-sum provision of Rs. 16 lakhs made for the enforcement of Prohibition in eight new mufassal districts in the Province from the 1st October 1948.

446. *Police Training Schools.*—The revision of the scales of pay of subordinates is the main reason for the increase in the revised estimate for 1947–8.

447. *Criminal Investigation Department.*—The increase in the revised estimate for 1947–8 is mainly due to the revised scales of pay. The further increase in the budget estimate for 1948–9 is due to the transfer from " 64-B. Civil Defence " to this head of the expenditure on war-time additional police (C.I.D.).

448. *Railway Police.*—Here also, the revised scales of pay are the main cause of the increase in the revised estimate for 1947–8.

449. *Special Police.*—The increase in the revised estimate for 1947–8 is mainly due to the expenditure on Armed Police units sanctioned in the course of the year. The further increase in the budget estimate for 1948–9 is due to a full year's provision for the Armed Police units and to the transfer to this head from " 64-B. Civil Defence " of the expenditure on war-time additional police and on the coastal force for anti-smuggling duty.

450. *Charges in England.*—The increase in the revised estimate for 1947–8 is due to a larger number of officers on leave in England. Most of the officers now on leave will retire in the course of next year. This accounts for the decrease in the budget estimate for 1948–9.

Reference to pages in the Detailed Annual Estimate of Expenditure.

## Demand XV—Education.

451. This demand comprises the expenditure booked under the heads ' 36. Scientific Departments ' and ' 37. Education ' :—

| | Accounts, 1946-7. | Budget Estimate, 1947-8. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. |
|---|---|---|---|---|
| 36. SCIENTIFIC DEPARTMENTS— | | | | |
| Museums .. .. .. .. | 1·20 | 1·17 | 1·33 | 1·41 |
| Grants-in-aid and donations to Scientific Societies and Institutes .. .. .. | .. | ·01 | ·02 | ·01 |
| Charges in England .. .. .. | ·01 | ·06 | ·09 | ·02 |
| Lump-sum provision for revision of salaries .. | .. | ·07 | .. | .. |
| Lump-sum provision for revision of rates of dearness allowance . .. .. | .. | .. | ·01 | ·05 |
| **Total—Scientific Departments ..** | **1·21** | **1·31** | **1·45** | **1·49** |
| 37. EDUCATION— | | | | |
| *University—* | | | | |
| Grants to Universities .. .. .. | 18·07 | 18·39 | 19·43 | 16·76 |
| Government arts colleges .. .. | 18·52 | 17·93 | 22·16 | 22·52 |
| Grants to non-Government arts colleges .. | 6·14 | 5·46 | 7·32 | 8·91 |
| Government professional colleges .. .. | 12·96 | 22·09 | 28·74 | 25·45 |
| Grants to non-Government professional colleges .. .. .. .. | ·27 | ·44 | ·47 | 1·01 |
| **Total—University ..** | **55·96** | **64·31** | **78·12** | **74·65** |
| *Secondary—* | | | | |
| Government secondary schools .. .. | 6·03 | 6·05 | 6·77 | 9·47 |
| Direct grants to non-Government secondary schools .. .. .. .. | 43·47 | 47·10 | 51·55 | 64·07 |
| Grants to local bodies for secondary education .. .. .. .. .. | 9·96 | 10·99 | 13·46 | 14·03 |
| **Total—Secondary ..** | **59·46** | **64·14** | **71·78** | **87·57** |
| *Primary—* | | | | |
| Government primary schools .. .. | 1·72 | 1·65 | 1·98 | 2·23 |
| Direct grants to non-Government primary schools .. .. .. .. | 2,12·26 | 2,41·48 | 3,10·95 | 3,18·77 |
| Grants to local bodies for primary education. | 1,76·21 | 1,77·46 | 1,56·00 | 1,83·43 |
| **Total—Primary ..** | **3,90·19** | **4,20·59** | **4,68·93** | **5,04·43** |
| *Special—* | | | | |
| Government special schools .. .. | 33·51 | 38·68 | 39·55 | 43·24 |
| Direct grants to non-Government special schools .. .. .. .. | 11·99 | 16·55 | 14·80 | 18·47 |
| **Total—Special ..** | **45·50** | **55.23** | **54·35** | **61·71** |
| *General—* | | | | |
| Direction .. .. .. .. | 2·63 | 2·70 | 3·44 | 3·35 |
| Inspection .. .. .. .. | 28·73 | 27·20 | 30·14 | 32·04 |
| Scholarships .. .. .. .. | 3·02 | 3·72 | 3·91 | 4·02 |
| Miscellaneous .. .. .. .. | 2·95 | 4·61 | 3·57 | 7·92 |
| **Total—General ..** | **37·33** | **38·23** | **41·06** | **47·33** |
| *Charges in England* .. .. .. | 1·83 | 7·33 | 6·91 | 8·99 |
| Lump-sum provision for revision of salaries of Government servants and grants to local bodies for revision of pay of teachers .. | .. | 49·80 | .. | .. |
| Lump-sum provision for revision of rates of dearness allowance of Government servants and grants to local bodies for revision of rates of dearness allowance of teachers .. | .. | .. | 5·72 | 35·75 |
| **Total—Education ..** | **5,90·27** | **6,99·63** | **7,26·87** | **8,20·43** |
| **Grand Total—(Education and Scientific Departments).** | **5,91·48** | **7,00·94** | **7,28·32** | **8,21·92** |

*Expenditure.*

Reference to pages in the Detailed Annual Estimate of Expenditure.

36. Scientific Departments.

452. *Museums.*—The expenditure relating to the Government Museum in Egmore and the Connemara Public Library which are located in the same buildings and are under the control of the Superintendent of the Museum and the Librarian, Connemara Public Library, respectively is debited to this minor head. 192–193 and 204–205

453. *Grants-in-aid and donations to Scientific Societies and Institutes.*—The grant made to the Bhandarkar Oriental Research Institute, Poona, towards the cost of the publication of a critical edition of the Mahabharata is shown under this head.

454. *Charges in England.*—The cost of publications and stores obtained from England for the Connemara Public Library and the Government Museum is debited to this head.

37. Education.

455. The expenditure debited to this major head relates to transactions under the control of the Education Department and connected with general education. Expenditure on special education, e.g., in forestry, medicine, agriculture, veterinary science, co-operation and industrial technique, or for special sections of the community, such as the fisher communities, communities eligible for help by the Labour Department and the like, is debited to the respective subject heads according to the department which incurs the expenditure.

The major head "37. Education" is subdivided into several sub-major heads, namely, University, Secondary, Primary, Special, General and Charges in England.

University.

456. This covers expenditure connected with courses of studies prescribed by the Universities of this Province for their degree examinations. The following are the minor heads. 194–195 and 206–215

457. *Grants to Universities.*—The recurring grants-in-aid of the general resources of the Universities, viz., Rs. 4,00,500 for the Madras University, Rs. 3,07,000 for the Andhra University and Rs. 5,02,000 for the Annamalai University, and grants for specific purposes (e.g., grants to the Madras University towards the cost of building and equipment for the A.C. College of Technology, to the Andhra University towards the cost of the Natural Science Block and to the Annamalai University for the new Engineering College, Tamil Research Institute and Drainage Schemes) are debited to this minor head.

458. *Government arts colleges.*—Expenditure relating to Government arts and science colleges, including those which have intermediate and secondary departments attached to them, is debited to this minor head.

459. *Grants to non-Government arts colleges.*—The several classes of grants given are —Teaching grants which are grants towards regular maintenance, grants for buildings, playgrounds and equipment, and contributions to the provident funds of teachers in non-Government institutions. The grants mentioned do not ordinarily exceed half the total net expenditure on an institution.

In respect of provident funds, the Government contribution is paid when a teacher retires or for other accepted reasons withdraws his deposits and is equal to one third of the amount standing to his credit in his account, i.e., his contributions and the management's contributions equal to half his contributions and the accumulated interest thereon.

460. *Government professional colleges.*—The expenditure relating to the Law College, the Engineering College, Guindy (including its subordinate engineering branch), the Arthur Hope College of Technology at Coimbatore, the Engineering Colleges, Vizagapatam and Anantapur, and the Teachers' Training Colleges (including the model schools attached to them) is debited to this minor head.

461. *Grants to non-Government professional colleges.*—The non-Government professional colleges which receive grants at present are the St. Christopher's Training College for Women and the Meston Training College for Men at Madras, and St. Anne's Training College, Mangalore.

Secondary.

462. This covers expenditure on secondary education including courses of studies prescribed (1) by the Universities of the Province for their intermediate examinations in second-grade arts colleges, and (2) by the Government for the secondary school-leaving certificate and other examinations preliminary to the instruction required for the University Intermediate examinations. 196–197 and 216–220

Referenceto pages in the Detailed Annual Estimate of Expenditure.

The following are the minor heads :—

463. *Government secondary schools.*—The expenditure on non-European Government secondary schools (mostly for Muslims and girls) and on the Government manual training and wood-work and domestic science and needle-work classes for European schools is debited to this minor head.

464. *Direct grants to non-Government secondary schools.*—Grants in respect of non-Government secondary schools other than those under the control of local bodies are debited to this minor head. These grants are regulated by the Code of Regulations for European Schools and the Madras Grant-in-aid Code for Indian Schools, and are generally for maintenance, including rents for school and hostel buildings and compensation for the fee or other concessions to poor pupils and children of ex-Army men prescribed in the Code, buildings, playgrounds, equipment and provident funds.

465. *Grants to local bodies for secondary education.*—Maintenance grants are given to local bodies for secondary education on the basis of half the net cost, from January 1947. Local bodies are also eligible for half grants for buildings, playgrounds and equipment in respect of their secondary schools.

## PRIMARY.

198 and 220–224 466. This covers expenditure on education of the elementary type.

The minor heads are—

467. *Government primary schools.*—The expenditure on schools maintained by the Government for imparting elementary education is debited to this head.

468. *Direct grants to non-Government primary schools.*—Grants for European primary schools, and for Indian orphanages and maintenance (i.e., teaching—pay and dearness allowance of teachers), building, equipment and fee concession grants to all elementary schools other than those maintained by local bodies and panchayats are debited to this minor head.

469. *Grants to local bodies for primary education.*—The local authorities to whom grants are given are—

(1) Municipalities and district boards ; and

(2) Panchayats.

Municipalities and district boards are eligible for—

(*a*) Fixed grants in respect of elementary schools under local bodies opened prior to the date of coming into force of the Elementary Education Act, 1920, of the Government schools transferred to their control on the coming into force of the Act, and of schools subsequently opened at the cost of the Government ;

(*b*) grants towards the proceeds of the education tax collected by them ; and

(*c*) grants for manual training classes, buildings and the educational concessions to children and dependants of persons who served in the Armed Forces in time of war.

The Kumbakonam Municipal Council is also given a grant towards the net cost of its Arts class and the North Arcot District Board is also given a grant for the maintenance of its Muhammadan Yeomiah and Orphan School at Arcot.

Panchayats are given maintenance (i.e., teaching) and building grants.

## SPECIAL.

199–200 and 225–229 470. Expenditure on schools imparting instruction other than those falling under the foregoing categories is included in this sub-major head.

The minor heads are—

471. *Government special schools.*—These schools are intended to impart instruction to pupil-teachers of the secondary and elementary grades for the training-school leaving certificate examination, the passing of which is ordinarily insisted upon before they are employed as teachers.

472. *Direct grants to non-Government special schools.*—Not only teachers' training schools but all special schools which are aided by the Government fall into this category. Examples are : Commercial schools, the Cordite Factory school, the Buckingham and Carnatic Mills schools, Mandapam Quarantine Camp school, the Government House schools at Madras and Ootacamund, Sanskrit and Arabic schools, adult education classes, community schools and schools for lepers, the deaf and dumb and the blind. In addition to the ordinary teaching, provident fund, building and equipment grants, teachers' training schools are eligible also for grants to pay stipends to pupil-teachers under training.

GENERAL.

Reference to pages in the Detailed Annual Estimate of Expenditure.

The minor heads are—

473. *Direction.*—Expenditure relating to the Director of Public Instruction and his deputies and subordinate staff, on books purchased by him for free distribution to schools and other institutions and on customs duty on stores for all departmental institutions purchased in England is debited to this minor head.

474. *Inspection.*—Expenditure on the Government staff for inspection of all secondary, elementary and special schools, including the Inspectress of European Schools and the Inspector of Oriental Schools and on the Government Specialists in physical education for boys and girls is debited to this minor head. 201–203 and 230–238

475. *Scholarships.*—An allotment is made annually for the grant of scholarships for poor students in both Government schools and non-Government, aided, local board and special schools. The maximum number of scholarships that may be granted for each grade of instruction, namely, collegiate, secondary and elementary, is fixed by the Government and scholarships may be sanctioned by the Director up to the maximum. Provision is also made for scholarships tenable at the Indian Military School, Dehra Dun.

476. *Miscellaneous.*—Expenditure on the following items is debited to this head:—

(1) The European scholarship examination, the expenditure on which is covered by the fees levied;

(2) The contribution towards the running expenses of the Inter-Provincial Board for European Education;

(3) Oriental Manuscripts Library;

(4) Text-book Committee and registration of books;

(5) Grants to local bodies and panchayats for libraries and to the Boy Scout and Girl Guide movements;

(6) Central libraries;

(7) Fixed grants to the Schwartz schools in the Tanjore, Trichinopoly and Ramnad districts and to the Indian Students' Union and Hostel in London, special (yeomiah) scholarships to Muslim boys in Nellore District, grants to the Madras Olympic Association grants to cover the Secondary School-Leaving Certificate fees of children of ex-Army men, and allowances to candidates selected for technical training abroad; and

(8) Contributions towards educational exhibitions.

477. *Charges in England.*—The expenditure on leave salaries and sterling overseas pay and stores for educational institutions and on scholarships for technical training in the United Kingdom and the United States of America is debited to this head.

## EXPLANATION OF VARIATIONS.

### *University.*

478. *Grants to Universities.*—The increase in the revised estimate for 1947–8 is mainly due to the provision for an additional grant to the Andhra University for the construction and equipment of a Natural Science College. The decrease in the budget estimate for 1948–9 is due to smaller provision made for grants to the Annamalai University for the construction of certain buildings and to the absence of the provision made in the revised estimate for 1947–8 for grants to the Andhra University for the construction of certain buildings and for the construction and equipment of a Natural Science College. The decrease is partly offset by larger provision made for grants to the Madras University towards the opening of technological courses.

479. *Government Arts Colleges.*—The increase in the revised estimate for 1947–8 is mainly due to the revision of the scales of pay of Government servants from January 1947, the employment of additional staff consequent on the increase in the number of students in several colleges and the taking over of the Lady Hope Municipal College, Guntur, by the Government and larger provision for laboratory equipment and purchase and repair of furniture.

480 *Grants to non-Government Arts Colleges.*—The increase in the revised estimate for 1947–8 is due mainly to larger provision under educational concessions to children and dependants of soldiers, and the provision for a grant to the Loyola College, Madras, towards the construction of the Chemistry laboratory buildings. The increase in the budget estimate for 1948–9 is due to provision for teaching, building and equipment grants to certain non-Government Colleges.

481. *Government Professional Colleges.*—The increase in the revised estimate for 1947–8 is due to the revision of the scales of pay of Government servants from January 1947 and to larger provision for the purchase of apparatus and materials for workshops in the Engineering College, Guindy. The decrease in the budget estimate for 1948–9 is due to smaller provision for the purchase of apparatus and materials for workshops in the Engineering College, Guindy, partly offset by the increase due to the employment of additional staff in the Mechanical Engineering Department of the College.

482. *Grants to non-Government Professional Colleges.*—The increase in the budget estimate for 1948–9 is due to provision for a grant to the St. Christopher's Training College, Madras, towards the construction of a hostel.

Reference to pages in the Detailed Annual Estimate of Expenditure.

## Secondary.

483. *Government Secondary Schools.*—The increase in the revised estimate for 1947–8 is mainly due to the revision of the scales of pay of Government servants from January 1947. The increase in the budget estimate for 1948–9 is due chiefly to the provision made for the introduction of bifurcated courses of study in selected secondary schools and the opening of seven middle schools for girls.

484. *Direct grants to non-Government secondary schools.*—The increase in the revised estimate for 1947–8 is due to larger provision under educational concessions to the children and dependants of soldiers. The increase in the budget estimate for 1948–9 is due to larger provision for teaching grants on account of the enhancement of the basis of assessment of grants from one-half to two-thirds of the approved net cost and provision for grants for equipment to several new schools.

485. *Grants to local bodies for secondary education.*—The increase in the revised estimate for 1947–8 is due to larger expenditure on teaching and equipment grants to certain local bodies. The increase in the budget estimate for 1948–9 is caused by the provision for additional equipment grants to certain local bodies.

## Primary.

486. *Direct grants to non-Government primary schools.*—The increase in the revised estimate for 1947–8 is mainly due to larger provision for teaching grants due to the revision of the scales of pay of teachers of all grades and provision for the payment of teaching grants to the schools in areas in which compulsory elementary education was introduced during the years 1945–6 and 1946–7. The budget estimate for 1948–9 provides for the normal expansion of aided primary schools and for additional boarding, building and equipment grants to certain schools.

487. *Grants to local bodies for primary education.*—The decrease in the revised estimate for 1947–8 is due to lapses in the provision for subsidies to local bodies for introduction of the scheme of compulsory elementary education in new areas owing to the progress on the scheme being slower than was anticipated. The increase in the budget estimate for 1948–9 is due to larger provision for grants to local bodies on account of the extension of the scheme of compulsory primary education to new areas and provision for the introduction of basic education.

### Special.

488. *Government special schools.*—The increase in the revised estimate for 1947–8 is due chiefly to the revision of the scales of pay of Government servants from January 1947, and provision for basic training schools. The increase in the budget estimate for 1948–9 is due to increased provision for expenditure on stipends and equipment and the employment of additional staff.

489. *Direct grants to non-Government special schools.*—The decrease in the revised estimate for 1947–8 is due to smaller provision for grants for teaching and stipends. The increase in the budget estimate for 1948–9 is due to additional provision for teaching grants to aided special schools and for grants for stipends based on the sanctioned number of stipendiaries.

### General.

490. *Direction.*—The increase in the revised estimate for 1947–8 is mainly due to the revision of the scales of pay of Government servants from January 1947.

491. *Inspection.*—The increase in the revised estimate for 1947–8 is due to the revision of the scales of pay of Government servants from January 1947, and the employment of additional staff. The increase in the budget estimate for 1948–9 is due mainly to the employment of attendance officers for the enforcement of compulsory elementary education, and additional staff in connexion with the monthly payment of teaching grants to aided institutions.

492. *Miscellaneous.*—The decrease in the revised estimate for 1947–8 is mainly due to the absence of the provision for the establishment of Central libraries. The chief reasons for the increase in the budget estimate for 1948–9 are larger grants to local bodies including panchayats and private associations for public libraries, opening of adult education classes and night schools, and grants for the preparation of encyclopaedias in Tamil and Telugu.

493. *Charges in England.*—The increase in the budget estimate for 1948–9 is due to larger expenditure on imported stores, partly offset by smaller expenditure on scholarships to students undergoing technical training in the United Kingdom and in the United States of America.

## Demand XVI—Medical.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | Reference to pages in the Detailed Annual Estimate of Expenditure. |
|---|---|---|---|---|---|
| 38. Medical— | | | | | |
| Medical establishment .. .. | 13·78 | 11·50 | 12·78 | 11·08 | 239–275. |
| Hospitals and dispensaries .. | 1,72·22 | 1,60·39 | 1,78·50 | 1,97·20 | |
| Medical colleges and schools .. | 16·51 | 23·95 | 24·44 | 23·08 | |
| Mental hospitals .. .. | 11·16 | 10·38 | 12·08 | 11·83 | |
| Chemical Examiner .. .. | ·60 | ·67 | ·60 | ·62 | |
| Charges in England .. .. | 1·71 | 3 91 | 5·54 | 3·40 | |
| Lump-sum provision for revision of salaries .. .. .. .. | .. | 6·65 | .. | .. | |
| Lump-sum provision for revision of the rates of dearness allowance .. | .. | .. | ·60 | 3·67 | |
| Total .. | 2,15·98 | 2,17·45 | 2,34·54 | 2,50·88 | |

*Expenditure.*

494. *Medical establishments.*—The charges relating to the Surgeon-General and District Medical Officers and their establishments and contingent expenditure, the pay of assistant and sub-assistant surgeons who do not hold sanctioned posts but are kept on reserve duty in hospitals (owing to the number of officers on leave being less than allowed for), the leave salaries of all medical officers belonging to cadres which have a leave and vacancy reserve and the expenditure on account of the staff employed in the Surgeon-General's office for the administration of the Drugs Act, 1940, are debited to this head, as also the travelling allowances paid to the persons sent from Madras as members of the All-India Medical Council, the grant, if any, to the Madras Medical Council, and the customs duty on imported stores for all medical institutions.

495. *Hospitals and dispensaries.*—Under this minor head are shown the charges relating to all Government hospitals and dispensaries in the Province (including the tuberculosis sanatorium at Tambaram and the Hospital of Indian Medicine, but excluding mental hospitals), the pay and allowances of Government medical officers employed in institutions under the control of local bodies at taluk headquarters and at other stations (subject to recovery in the latter case), grants to local bodies and private institutions for the maintenance of hospitals and dispensaries and sanatoria and for buildings and equipment, grants to private leper asylums and the tuberculosis sanatoria at Madanapalle and Perundurai, subsidies to medical practitioners and midwives in connexion with rural dispensaries, maintenance charges of the Tirumani Leper Sanatorium, grants to the Provincial Branch of the British Empire Leprosy Relief Association for the leprosy relief campaign, grants for tuberculosis investigation and survey, medical arrangements in connection with the development of post-war land colonization schemes in South Wynad (Malabar District) and the Araku Valley (Vizagapatam District) and the training of midwives for employment under post-war development schemes.

496. *Medical colleges and schools.*—The expenditure on the medical colleges at Madras, Vizagapatam, Madura and Guntur, the Dental School and the College and School of Indian Medicine at Madras, capitation grants to the Missionary Medical College at Vellore and expenditure connected with the scheme of research into the indigenous drugs of India, for which a grant is given by the Indian Council of Agricultural Research, are debited to this minor head.

497. *Mental hospitals.*—To this minor head are debited the charges relating to the mental hospitals at Madras, Waltair and Calicut.

498. *Chemical Examiner.*—Under this head are shown the charges (including contingent expenditure) relating to the Chemical Examiner and his staff and the charges payable to the Central Government for examination by the Imperial Serologist of articles sent to him by the Chemical Examiner.

499. *Charges in England.*—The sterling overseas pay and leave salaries of medical officers drawn in England, the cost of stores purchased in England for the Medical department and the contribution to the Tropical Diseases Bureau are debited to this minor head.

### Explanation of Variations.

500. *Medical establishments.*—The increase in the revised estimate for 1947–8 is mainly due to the revision of the scales of pay of non-gazetted subordinates and the grant of house-rent allowance to some of them, partly offset by smaller expenditure due to the termination of the services of the British I.M.S. officers on the transfer of power. A full year's saving on account of the termination of the services of the British Indian Medical Service Officers and smaller provision for travelling and other allowances account for the decrease in the budget estimate for 1948–9.

Reference to pages in the Detailed Annual Estimate of Expenditure.

501. *Hospitals and dispensaries.*—The increase in the revised estimate for 1947–8 is due to the revision of scales of pay of non-gazetted subordinates and payment of house-rent allowances to some of them, and larger provision for diet and medicines and hospital necessaries consequent on the increase in the bed strength and attendance of the hospitals. The further increase in the budget estimate for 1948–9 is due to the employment of additional staff with reference to the further increase in the bed strength of the hospitals, increased provision for medicines and hospital necessaries, purchase of deep X-ray plant for the King George Hospital, Vizagapatam, and the Government Stanley Hospital, Madras, purchase of refrigerators for certain hospitals, training of additional midwives, and building grants to some private medical institutions.

502. *Medical colleges and schools.*—The decrease in the budget estimate for 1948–9 is due to smaller provision for apparatus and materials.

503. *Mental hospitals.*—The increase in the revised estimate for 1947–8 is due to the revision of scales of pay of the non-gazetted staff and payment of house-rent allowance to some of them and larger provision for diet as a result of an increase in the number of patients.

504. *Charges in England.*—The increase in the revised estimate for 1947–8 is mainly on account of the British Indian Medical Service Officers who are on leave preparatory to retirement. Smaller provision for leave salaries and stores for India and absence of the provision for the training of medical officers in the United Kingdom account for the decrease in the budget estimate for 1948–9.

## Demand XVII—Public Health.

| Reference | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| | 39. Public Health— | | | | |
| 276–298. | Public health establishments .. .. | 20·89 | 22·08 | 20·80 | 21·57 |
| | Grants for public health purposes .. | 9·91 | 13·52 | 18·47 | 14·63 |
| | Expenses in connexion with epidemic diseases .. .. .. .. .. | 23·01 | 17·07 | 24·83 | 17·27 |
| | Bacteriological laboratories .. .. | 9·71 | 10·16 | 10·83 | 12·05 |
| | Transfer to the Fund for development of rural water-supply .. .. .. .. | .. | .. | 1,00·00 | .. |
| | Works—Sanitary Works and Rural Water-Supply .. .. .. .. .. | 23·13 | 23·96 | 26·93 | 30·85 |
| | *Deduct*—Transfer from the Fund for development of rural water-supply .. | .. | .. | — 11·93 | —15·85 |
| | Charges in England .. .. .. | ·72 | 1·47 | 1·52 | 1·31 |
| | Lump-sum provision for revision of salaries, etc. .. .. .. .. | .. | 2·71 | .. | .. |
| | Lump-sum provision for revision of the rates of dearness allowance .. .. | .. | .. | ·16 | 1·00 |
| | Total .. | 87·37 | 90·97 | 1,91·61 | 82·83 |

*Expenditure.*

505. *Public health establishments.*—The expenditure debited to this minor head is that on the Director of Public Health and assistant directors, district health officers, municipal health officers and their assistants, health inspectors, the Sanitary Engineer and deputy sanitary engineers and the mechanical expert for the inspection of local bodies' water-works and pumping plant, the Director of Town-Planning, the Nutrition Officer and the research health officer and their staff and contingent expenditure, including the annual contribution to the East Godavari Agency District Board for the employment of vaccinators in the Bhadrachalam Taluk, and on the training school for health visitors conducted by the Public Health Department. Recoveries of centage charges on account of plans and estimates prepared by the Sanitary Engineering Department for water-supply and drainage schemes of local authorities are taken in reduction of expenditure under this head.

506. *Grants for public health purposes.*—The expenditure on grants to the Madras Corporation and other local bodies for water-supply and drainage schemes executed by them and for anti-malarial and cholera preventive measures, to health and child-welfare associations, and to the East Godavari Agency District Board for sanitary and other arrangements during the annual Sri Rama Navami festival at Bhadrachalam is debited to this minor head.

Reference to pages in the Detailed Annual Estimate of Expenditure.

507. *Expenses in connexion with epidemic diseases.*—Under this minor head is shown the expenditure on plague establishments and preventive measures, on Regional Malariologists and their assistants, on the purchase of quinine for free distribution and on sanitary measures in malarial tracts.

508. *Bacteriological laboratories.*—The expenditure on the King Institute of Preventive Medicine, Guindy, and on experiments on water filtration plant at Kilpauk and on the administration of the Drugs Act, 1940, is shown under this head.

509. *Transfer to the Fund for the development of rural water-supply and Deduct—Transfer from the Fund for the development of rural water-supply.*—A fund for the execution within a reasonable period of time of a comprehensive scheme of protected water-supply for household purposes in the rural areas of this Presidency was established in 1937–8 in the Deposit section of the accounts with an initial contribution from revenues of Rs. 18 lakhs in that year in order that the scheme may not be held up for want of funds. Further contributions were also made from time to time. In 1946–7, the Government decided that the expenditure on the development of rural water-supply schemes should be financed from current revenues and booked under the minor head "works". The fund was accordingly wound up from 1st April 1947.

The Government have since decided that there should be a special Fund constituted for the development of rural water-supply with an initial contribution of Rs. 1 crore made in 1947–8. In addition, Rs. 15 lakhs will be set apart every year from current revenues for the same purpose. If, in any year, the schemes to be put through should require more than Rs. 15 lakhs, the extra amount will be drawn from the Special Fund. Amounts remaining unspent out of the annual allotment of Rs. 15 lakhs will be added to the Fund.

510. *Works.*—The expenditure on schemes of protected water-supply in rural areas is debited to this minor head.

511. *Charges in England.*—The charges relate to the leave salary of officers who spend their leave in Europe, sterling overseas pay and expenditure on stores purchased in England mainly for the King Institute.

## Explanation of Variations.

512. *Public health establishments.*—The decrease the in revised estimate for 1947–8 is mainly due to the deputation of Health Inspectors for plague duty and the debit of their pay and allowances to the minor head "Expenses in connexion with epidemic diseases" partly offset by increased expenditure due to the revision of scales of pay of non-gazetted subordinates and payment of house-rent allowances to some of them from January 1947. The increase in the budget estimate for 1948–9 is due to the provision for the training of health visitors and for an increase in the leave and epidemic reserve in the cadre of Health Inspectors and employment of additional staff in the office of the Director of Town-Planning, Madras.

513. *Grants for public health purposes.*—The increase in the revised estimate for 1947–8 is due to provision for grants to the Madras Corporation for water-supply and drainage schemes based on the progress of the works. The budget estimate for 1948–9 provides for grants for water-supply and drainage schemes in progress and for new works to be undertaken by local bodies (including the Madras Corporation) and for a grant to the Provincial Research Committee.

514. *Expenses in connexion with epidemic diseases.*—The increase in the revised estimate for 1947–8 is mainly due to larger expenditure on measures for the prevention of plague in many of the districts and to the revision of the scales of pay of non-gazetted government servants and payment of house-rent allowances to some of them from January 1947. The budget estimate for 1948–9 provides for normal requirements and includes provision for two new schemes, namely, introduction of anti-malarial measures in the new settlers' colonies in Malabar District and a scheme for the control of malaria in the Koya villages in the Polavaram Agency, West Godavari District.

515. *Bacteriological laboratories.*—The increase in the revised estimate for 1947–8 is due to the revision of scales of pay of non-gazetted subordinates and the payment of house-rent allowances to some of them from January 1947 and to the provision for charges connected with the administration of the Drugs Act, 1940. The budget estimate for 1948–9 includes a full year's provision for charges in connexion with the administration of the Drugs Act, 1940, and a sum of Rs. 1,50,000 for the manufacture of sera and vaccines in the King Institute, Guindy.

516. *Transfer to and from the Fund for rural water-supply*—*See* paragraph 509 above.

517. *Works.*—The increase in the revised estimate for 1947–8 is due to better progress on rural water-supply works. The budget estimate for 1948–9 anticipates a further improvement in the progress on rural water-supply scheme.

## Demand XVIII—Agriculture.

| Reference to pages in the Detailed Annual Estimate of Expenditure. | | Accounts, 1946-7. | Budget Estimate, 1947-8. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. |
|---|---|---|---|---|---|
| | 40. Agriculture— | | | | |
| 299-340 | Direction .. .. .. .. | 2·68 | 2·62 | 3·27 | 3·42 |
| | Superintendence .. .. .. .. | 5·89 | 5·82 | 7·20 | 7·04 |
| | Experimental farms .. .. .. | 12·93 | 13·24 | 13·89 | 14·41 |
| | Agricultural demonstration and propaganda including public exhibitions and fairs— | | | | |
| | Ordinary expenditure .. .. .. | 60·32 | 70·39 | 45·09 | 47·32 |
| | Financed from deposit accounts .. | ·17 | ·60 | ·60 | ·60 |
| | Agricultural education .. .. .. | 6·81 | 7·59 | 9·40 | 13·95 |
| | Agricultural engineering .. .. .. | .. | .. | 125·18 | 65·15 |
| | Agricultural experiments and research— | | | | |
| | Ordinary expenditure .. .. .. | 8·12 | 7·25 | 6·78 | 8·41 |
| | Financed from deposit accounts .. .. | 1·80 | 2·30 | 3·93 | 2·37 |
| | Botanical and other public gardens .. .. | ·60 | ·61 | ·8[illegible] | ·90 |
| | Scheme for the improvement of agricultural marketing in India— | | | | |
| | Ordinary expenditure .. .. .. | ·68 | ·94 | ·67 | ·98 |
| | Financed from deposit accounts .. .. | ·06 | ·06 | ·06 | ·06 |
| | Special rural uplift schemes .. .. .. | ·19 | .. | ·02 | ·01 |
| | Grants-in-aid, contributions, etc. .. .. | 5·14 | ·24 | ·16 | ·17 |
| | Other charges .. .. .. | ·53 | ·08 | ·05 | ·05 |
| | Amount met from the deposit account of grants for the relief of groundnut cultivators .. | — ·53 | — ·08 | — ·05 | — ·05 |
| | Works .. .. .. .. .. | .. | ·37 | ·16 | ·91 |
| | Charges in England .. .. .. | ·31 | ·38 | ·97 | 1·67 |
| | Lump sum provision for revision of salaries .. | .. | 4·46 | .. | .. |
| | Lump sum provision for revision of rates of dearness allowance .. .. .. | .. | .. | ·24 | 1·45 |
| | Total .. | 1,05·70 | 1,16·87 | 2,18·45 | 1,68·82 |

*Expenditure.*

518. *Direction.*—The charges relating to the Director and the Deputy Directors of Agriculture at Madras and their office establishments and contingent expenditure, and the customs duty on imported stores are shown under this head.

519. *Superintendence.*—The expenditure incurred on the pay and allowances of the Deputy Directors of the various mufassal divisions and the District Agricultural Officers and their office establishments and contingent expenditure is debited to this head.

520. *Experimental farms.*—To this minor head are debited the charges relating to agricultural research stations other than the Agricultural College and Research Institute, Coimbatore, the Pomological Stations at Coonoor and Kallar, the Burliar gardens and the fruit research station at Kodur.

The expenditure on the Government agricultural farms in connexion with the Wynaad and Araku Valley Land Colonization Schemes and on the dairy farm at the latter place is also debited to this head.

521. *Agricultural demonstration and propaganda including public exhibitions and fairs —Ordinary expenditure.*—Under this minor head is shown the expenditure incurred by the Agricultural Department on demonstration of and propaganda relating to improved methods of cultivation, purchase of seeds, manures and agricultural implements for distribution to seed farms and ryots, maintenance and equipment of depots, stocking of implements, seed, manure, etc., for sale to ryots, measures for the control of diseases of crops, and post-war schemes for the improvement of agriculture. A portion of the expenditure on seed multiplication schemes, distribution of manure and seeds to poor and deserving ryots, and post-war development schemes is recovered from the Central Government and the recoveries are credited as deductions from the gross expenditure.

The expenditure incurred on exhibitions and shows held by the Agricultural Department on such occasions as flower shows, jamabandi camps, health week celebrations and district co-operative conferences is also shown under this minor head.

522. *Agricultural demonstration and propaganda including public exhibitions and fairs —Financed from deposit accounts.*—The bonus paid to the cultivators for growing food-crops in lieu of cotton is debited to this head. The cost is wholly borne by the Central Government and an amount equal to the expenditure in each year is transferred from the deposit account of the grant and credited to the revenue head "XXIX.Agriculture"—*See* paragraph 174.

Reference to pages in the Detailed Annual Estimate of Expenditure.

523. *Agricultural education.*—This relates to expenditure on the Agricultural Colleges at Coimbatore and Bapatla, the Central Farm and College Estate at Coimbatore and the Agricultural Schools at Anakapalle, Palur, Coimbatore and Samalkota.

524. *Agricultural Engineering*.—All expenditure connected with the Agricultural Engineering Branch is debited under this head.

525. *Agricultural experiments and research—Ordinary expenditure.*—The expenditure relates to the Research Institute at Coimbatore, the establishment of a meteorological section in the Agricultural Department, the research work conducted entirely from provincial funds, and the provincial share of the expenditure on schemes partly financed by the Indian Council of Agricultural Research.

526. *Agricultural experiments and research—Financed from deposit accounts.*—The cost of research schemes relating to rice, cotton, sugarcane, fruits, groundnut, coconuts, pulses, dry-farming, mycological research, and scientific aid to the cardamom industry in Southern India undertaken at the instance of the Indian Council of Agricultural Research, the Indian Central Cotton Committee and the Indian Central Coconut Committee and mainly at their cost is debitedto this head. An amount equal to the expenditure to be met by these bodies is transferred from the deposit account of the grant and credited to the revenue head " XXIX. Agriculture "—*See* paragraph 174.

The expenditure on the Sugarcane Research Station, Anakapalle, is shared on a half to half basis with the Indian Central Sugarcane Committee. An amount equal to the expenditure met by this Committee is transferred from the deposit account of the grant and credited to the revenue head " XXIX. Agriculture "—*See* paragraph 174.

527. *Botanical and other public gardens.*—Under this minor head is shown the expenditure on the maintenance and supervision of the Botanical Gardens at Ootacamund and the Sim's Park Botanical Gardens, Coonoor.

528. *Scheme for the improvement of agricultural marketing.*—The expenditure on the Provincial Marketing Officer and his staff under the marketing scheme financed by the Indian Council of Agricultural Research is shown under this minor head. The expenditure from Provincial funds is shown as Ordinary expenditure. Under " Financed from deposit accounts " is shown the expenditure to be financed by the grant from the Indian Council of Agricultural Research. An amount equal to this expenditure is transferred from the deposit account of the grant and credited to the revenue head " XXIX. Agriculture "—*See* paragraph 174.

529. *Special rural uplift schemes.*—Expenditure on the purchase of seeds and ploughs for Koyas in the Agency tracts in the East Gadavari District is the only item debited to this minor head at present.

530. *Grants-in-aid, contributions, etc.*—The grants and contributions debited to this minor head are those given to the Agri-Horticultural Society, Madras, for training gardeners, to the same Society and to the Municipal Council, Kodaikanal, and the Madras and the Nilgiris Agri-Horticultural Societies in connexion with parks and for flower shows at Madras, Coonoor and Ootacamund, to the Agricultural Colleges Students' Clubs, to Agricultural Associations, Exhibition Committees, etc., for exhibition purposes and to the United Planters' Association of Southern India for development of planting industries.

531. *Other charges*.—The charges incurred in connexion with the schemes introduced for the benefit of groundnut cultivators are debited to this head.

532. *Amount met from the deposit account of grants for the relief of groundnut cultivators.*—The amount transferred from the deposit account to finance expenditure on groundnut schemes is credited to this head as a deduction from gross expenditure.

533. *Works.*—The expenditure on works costing over Rs. 5,000 each that are executed departmentally is debited to this minor head.

534. *Charges in England.*—The expenditure incurred in England on the leave salaries and sterling overseas pay of officers of the Agricultural Department and on the purchase of stores for that department is shown under this head.

## Explanation of Variations.

535. *Direction and superintendence.*—The increase in the revised estimate for 1947–8 is mainly due to the revision of the scales of pay of Government servants from January 1947 and the employment of additional staff.

536. *Experimental farms.*—The increase in the revised estimate for 1947–8 is due to the revision of the scales of pay of Government servants from January 1947, employment of additional staff and increased working expenses due to the high cost of labour, partly offset by smaller expenditure on the Araku Valley Scheme. The budget estimate for 1948–9 includes provision for the purchase of laboratory equipment for Sugarcane Schemes at Anakapalle and Gudiyattam, and for the extension of the area under the nursery at the Pomological Station, Coonoor.

537. *Agricultural demonstration and propaganda including public exhibitions and fairs—Ordinary expenditure.*—The decrease in the revised estimate for 1947–8 is mainly due to the transfer of the provision for the staff of the 'agricultural engineering' section to a

Reference to pages in the Detailed Annual Estimate of Expenditure.

separate minor head "Agricultural Engineering." The increase in the budget estimate for 1948–9 is due to larger provision for the purchase and distribution of cotton-seeds in the Coimbatore District and for the seed multiplication scheme.

538. *Agricultural education.*—The increase in the revised estimate for 1947–8 is mainly due to the revision of the scales of pay of Government servants from January 1947, and employment of additional staff in the Agricultural College, Bapatla, and provision for the scheme for the training of agricultural graduates and fieldmen in horticulture. The budget estimate for 1948–9 includes provision for the aquisition of lands for a permanent farm for the Agricultural College, Bapatla.

539. *Agricultural engineering.*—The revised estimate for 1947–8 provides for expenditure on Agricultural engineering which was shown in the budget under the minor head "Agricultural Demonstration and Propaganda including Public Exhibition and Fairs". The decrease in the budget estimate for 1948–9 is due to smaller provision for the purchase of tractors, pumpsets, oil engines, pipes, lorries, jeeps and M.B. sheds.

540. *Agricultural experiments and research—Ordinary expenditure.*—The increase in the budget estimate for 1948–9 is mainly due to the inclusion of provision for exploratory stations for cigarette tobacco and larger expenditure on experimental trials for the production of wrapper tobacco and the Meteorological section.

541. *Financed from deposit accounts.*—The increase in the revised estimate for 1947–8 is due to larger expenditure on certain schemes financed by the Indian Council of Agricultural Research, the Indian Central Cotton Committee and the Indian Central Coconut Committee. The budget estimate for 1948–9 provides for a transfer to the deposit account to cover the expenditure to be incurred in 1948–9.

542. *Works.*—The budget estimate for 1948–9 includes provision for certain works relating to agricultural farms and research stations.

543. *Charges in England.*—The increase in the revised estimate for 1947–8 is due to larger provision for leave salary and deputation pay of the officers of the Agricultural Department deputed for training in the United Kingdom and the United States of America. The further increase in the budget estimate for 1948–9 is due to larger expenditure anticipated on imported stores.

## Demand XIX—Veterinary.

341–363

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 41. Veterinary— | | | | |
| Superintendence .. .. | 3·69 | 3·99 | 4·46 | 4·42 |
| Subordinate establishment .. | 4·62 | 5·71 | 5·84 | 6·55 |
| Hospitals and dispensaries .. | 6·07 | 5·69 | 6·43 | 6·43 |
| Veterinary education and research— | | | | |
| Ordinary expenditure .. .. | 2·57 | 2·72 | 3·22 | 3·17 |
| Financed from deposit accounts .. | (*a*) | ·16 | ·21 | ·22 |
| Other charges .. .. .. | 1·72 | 2·12 | 1·38 | 1·53 |
| Breeding operations— | | | | |
| Ordinary expenditure .. .. | 8·19 | 8·65 | 10·69 | 13·86 |
| Financed from deposit accounts .. | (*a*) | ·12 | ·12 | ·16 |
| Works .. .. .. | .. | .. | ·09 | .. |
| Charges in England .. .. | ·18 | ·38 | 51 | ·41 |
| Lump-sum provision for revision of salaries, etc. .. .. .. | .. | 1·46 | .. | .. |
| Lump-sum provision for revision of the rates of dearness allowance. | .. | .. | ·12 | ·99 |
| Total .. | 26·95 | 31·00 | 33·07 | 37·74 |

(*a*) Included under "Ordinary Expenditure."

*Expenditure.*

544. *Superintendence.*—The expenditure on the Director of Veterinary Services and his establishments and on customs duty on stores purchased in England for institutions other than the Veterinary College and hospital and the charges relating to the district supervision staff and their establishments are debited to this minor head.

545. *Subordinate establishment.*—The charges relating to the touring veterinary establishments, and the cost of sera and vaccines purchased from Mukteswar are debited to this minor head.

546. *Hospitals and dispensaries.*—Under this minor head are shown the charges relating to the Government veterinary hospitals and dispensaries.

547. *Veterinary education and research—Ordinary expenditure.*—The expenditure on the Madras Veterinary College and hospital is debited to this minor head.

Reference to pages in the Detailed Annual Estimate of Expenditure.

548. *Veterinary education and research—Financed from deposit accounts.*—The expenditure on the schemes relating to Veterinary Investigation, Enquiry into the Helminthiasis of Cattle, Investigation of Poultry Diseases and Investigation of the Etiology of Circling disease in sheep is partly met from the Provincial revenues and partly from the grants made by the Indian Council of Agricultural Research. The latter are first credited in the deposit account and an amount equal to the expenditure is withdrawn and credited to the head "XXX. Veterinary"—*see* paragraph 180.

549. *Other charges.*—This minor head exhibits the charges relating to the Madras Serum Institute.

550. *Breeding operations—Ordinary expenditure.*—The expenditure on the Livestock Development Officer, Livestock Research Stations at Hosur and Guntur, livestock improvements (including assistance to the Sugalis in Kurnool district), sheep farm in the Ceded Districts, maintenance of breeding bulls at veterinary hospitals, salvage of dry cows and poultry and pony improvement schemes is debited to this minor head. The charges on account of the premia sanctioned for payment to co-operative societies and private parties for the maintenance of breeding bulls, grants-in-aid to associations and exhibition committees, contributions to local bodies for purchase and maintenance of breeding bulls, to the American Arcot Mission, Katpadi, and the Mangalagiri Co-operative Egg Marketing Society for poultry improvement, and subsidies to owners of Ongole heifer calves, to the owners of calves in Madras City, and to the Kangayam Breeders' Co-operative Society are also debited to this head.

551. *Breeding operations—Financed from deposit accounts.*—The schemes relating to sheep breeding and improvement of the Kangayam breed of cattle have been undertaken at the instance of the Indian Council of Agricultural Research. Half of the expenditure on the former and the entire expenditure on the latter are recovered from the Indian Council of Agricultural Research. This contribution is first credited in the deposit account and an amount equal to the expenditure is withdrawn from the deposit account and credited to the revenue head "XXX. Veterinary"—*see* paragraph 180.

552. *Works.*—This minor head exhibits the expenditure on works costing over Rs. 5,000 each that are executed departmentally and are debitable to the departmental service head of account.

553. *Charges in England.*—The expenditure incurred in England on the leave salary and sterling overseas pay of officers of the Madras Veterinary Department, on their technical training in the United Kingdom and the United States of America and on the purchase of stores required for that department is shown under this minor head.

### Explanation of Variations.

554. *Subordinate establishments.*—The increase in the budget estimate for 1948–9 is due to the fact that provision is made for the full sanctioned strength of staff including the posts which were kept unfilled in 1947–8.

555. *Hospitals and Dispensaries.*—The increase in the revised estimate for 1947–8 is mainly due to the revision in the scales of pay of subordinate officers from January 1947.

556. *Other Charges.*—The decrease in the revised estimate for 1947–8 is mainly due to smaller expenditure on the purchase of livestock in the Serum Institute as there was no rinderpest on a wide scale in the Province.

557. *Breeding operations—Ordinary expenditure.*—The increase in the revised estimate for 1947–8 is due to the abnormal increase in the cost of cattle food and to the increased stock at Research stations. The further increase in the budget estimate for 1948–9 is due to the larger provision made for poultry development scheme, purchase of livestock for Post-war Development schemes, and the payment of premia for the maintenance of breeding bulls.

## Demand XX—Co-operation.

364–372

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 42. Co-operation and supplies— | | | | |
| Direction .. .. | 2·41 | 2·23 | 2·38 | 2·46 |
| Superintendence .. .. | 41·21 | 54·33 | 40·87 | 33·79 |
| Grants-in-aid .. .. | ·71 | 1·82 | 2·10 | ·82 |
| Charges in England .. | .. | .. | ·14 | .. |
| Lump-sum provision for revision of salaries, etc. .. | .. | 3·33 | .. | .. |
| Lump-sum provision for revision of the rates of dearness allowance .. | .. | .. | ·18 | ·88 |
| **Total ..** | **44·33** | **61·71** | **45·67** | **37·95** |

Reference to pages in the Detailed Annual Estimate of Expenditure.

*Expenditure.*

558. *Direction.*—The expenditure on account of the Registrar, Joint Registrar and Personal Assistant and subordinate staff is debited to this minor head. The cost of the special staff employed in the Registrar's office in connexion with post-war development schemes is also debited to this head.

559. *Superintendence.*—The expenditure on the staff of the Co-operative department other than that included under the foregoing minor head and on the Government staff employed in societies and land mortgage banks and for audit, execution and liquidation work, and the expenditure on the Central Co-operative Training Institute are debited to this minor head. The cost of the staff and other items of expenditure required for post-war development schemes, e.g., the establishment of co-operative workshops for demobilized soldiers and the co-operative marketing of agricultural produce, and for the free distribution of milk to priority consumers is also shown under this head.

560. *Grants-in-aid.*—Under this head is shown the expenditure on account of subsidies to co-operative societies working at a loss towards stamp duty on sale certificates issued in their favour, grants to colonization societies towards share capital of members and for purchase of cattle and manure, grants to marketing and other societies for the construction of godowns, marketing of eggs, fruits, etc., and grants for the development of cottage industries and towards the cost of training panchayatdars of societies.

561. *Charges in England.*—The expenditure in England on leave salaries and deputation pay of officers is debited to this minor head.

EXPLANATION OF VARIATIONS.

562. *Superintendence.*—The decrease in the revised estimate for 1947–8 is mainly due to smaller provision for the contribution by the Government towards the initial outlay on co-operative workshops for demobilized soldiers, partly offset by the increase due to the employment of additional staff for the supervision and audit of several stores societies and other co-operative societies and the expenditure on the transport of milk for supply to privileged consumers in Madras City. The decrease in the budget estimate for 1948–9 is chiefly due to the absence of the provision for contribution from Provincial revenues towards the capital cost of workshops for ex-servicemen.

563. *Grants-in-aid.*—The decrease in the budget estimate for 1948–9 is mainly due to the fact that a provision of one lakh is made in the revised estimate for 1947–8 for an *ex gratia* grant to the Triplicane Urban Co-operative Society, Limited, Madras.

## Industries.

564. The major head "43. Industries and Supplies" records the expenditure connected with the Industries, Cinchona and Fisheries Departments. It is distributed over two demands for grants, namely, Demand XXI. Industries and Demand XXII. Cinchona and Fisheries.

### Demand XXI—Industries.

373—410

| | Accounts 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 43. Industries and Supplies— | | | | |
| Industries .. .. .. .. .. | 56·74 | 63·67 | 68·77 | 96·15 |
| Cottage industries .. .. .. .. | 2·98 | 5·22 | 3·18 | 4·64 |
| Grants-in-aid .. .. .. .. .. | 2·02 | 3·20 | 4·74 | 2·45 |
| Works .. .. .. .. .. .. | .. | .. | 1·80 | ·15 |
| Charges in England .. .. .. .. | ·44 | ·93 | 1·89 | ·50 |
| Lump-sum provision for revision of salaries, etc. .. .. .. .. .. | .. | 2·33 | .. | .. |
| Lump-sum provision for revision of the rates of dearness allowances .. .. .. | .. | .. | ·17 | 1·13 |
| 43-A. Capital Outlay on Industrial Development. | .. | .. | ·26 | 4·23 |
| Total .. | 62·18 | 75·35 | 80·81 | 1,09·25 |

565. *Industries.*—Under the minor head "Industries" is recorded the expenditure on the following :—

(1) The Director of Industries and Commerce, the Joint Director of Industries and Commerce, Deputy Directors, Personal Assistant to the Director of Industries and Commerce, Industrial Engineer and their establishments and other expenditure.

(2) District Industrial engineering establishments for pumping and boring operations, which are mainly intended to help ryots to get water for irrigation.

Reference to pages in the Detailed Annual Estimate of Expenditure.

(3) The cost of scholarships for Madrasi students in the Indian Institute of Science, Bangalore, the Victoria Jubilee Technical Institute, Bombay, the Andhra University and other institutions and State technical scholarships.

(4) The Industrial Schools at Bellary, Calicut and Madura, the Trade School at Mangalore, the Arthur Hope Polytechnic Institute, Coimbatore, and the School of Technology, the School of Arts and Crafts and the Textile Institute in Madras.

(5) Sericulture and connected activities.

(6) The Kerala Soap Institute, Calicut, and experiments on oils, fats, etc., in the Institute.

(7) The Fish Liver Oil Industry at Calicut.

(8) The Industrial Engineering Workshops, Madras.

(9) Miscellaneous investigations and demonstrations, e.g., those relating to the investigation of lignite deposits and other menirals, manufacture of caustic soda from alkaline earth, manufacture of sugar and jaggery from sugarcane juice, manufacture of starch and starch products, etc.

(10) The Provincial Textile Commissioner and his establishment.

(11) Schemes of Post-war Development, such as the Institute of Leather Technology, the Andhra Polytechnic at Cocanada and the Intensive Khadi Scheme.

(12) Working expenses of the Hydrogenation Factory at Calicut for the manufacture of vegetable ghee.

566. *Cottage Industries.*—The expenditure on the promotion of cottage industries, such as Coir Retting, Casting and Metal Working, Tanning Industry, Ceramic Industry, Glass Industry and Rattan-making, and on the development of village industries in selected firkas is debited to this minor head.

567. *Grants-in-aid.*—This minor head includes the expenditure on—

(1) Grants-in-aid to industrial schools for maintenance, building, equipment, capitation and stipendiary grants;

(2) Contributions to the Victoria Jubilee Technical Institute, Bombay, and the Indian Institute of Science, Bangalore;

(3) Grants to Industrial and Commercial Museums.

(4) Grants for the woollen industry.

568. *Works.*—The expenditure on works costing over Rs. 5,000 each that are executed departmentally is debited to this minor head.

569. *Charges in England.*—The expenditure in England on leave salaries and deputation pay of officers, and on stores purchased for the department is debited to this minor head.

### Government Commercial Concerns.

570. The Kerala Soap Institute, the Fish Liver Oil Industry and the Industrial Engineering Workshops at Madras are treated as business undertakings. The gross receipts and expenditure of these undertakings are accounted for in the regular Government accounts in the same way as the ordinary receipts and expenditure of the Government. In addition, separate commercial accounts with annual profit and loss statements and balance sheets are maintained for them outside the regular Government accounts.

The following two items which are special to commercial undertakings also enter into the regular accounts:—

(1) Interest charges on the capital invested on them—*See* paragraphs 358 and 362; and

(2) Depreciation funds for renewals and replacements.

Each of these undertakings has a depreciation fund of its own in the deposit section of the Government accounts. The annual allowance for depreciation of capital assets and the sale-proceeds of unserviceable plant and machinery are credited to the fund as receipts. The depreciation fund may be drawn upon only for renewals and replacements of old assets and not for additions or improvements, which should be financed as new capital outlay. When the fund is so drawn upon, the amount is debited to it as outgoings. Such portion of the depreciation fund as is not utilized for renewals and replacements is regarded as invested with the Government, who pay interest thereon. The annual allowance for depreciation is debited as expenditure under the head "43. Industries and Supplies." Expenditure on renewals and replacements is debited to the same head, but the debit is cancelled by the transfer of an equivalent amount from the depreciation fund, which is adjusted in reduction of expenditure.

### Explanation of Variations.

571. *Industries.*—The increase in the revised estimate for 1947-8 is due mainly to the larger provision made for the purchase of plant and machinery and apparatus and materials required for the District Engineering establishments, the School of Technology and the Kerala Soap Institute and for the investigation of lignite deposits in the South

Reference to pages in the Detailed Annual Estimate of expenditure.

Arcot district, partly offset by the lapse of the provision made for the manufacture of vegetable ghee as the factory is expected to start working only in 1948–9, and smaller expenditure on the fish liver oil industry. The further increase in the budget estimate for 1948–9 is due to larger expenditure on the investigation of lignite deposits and the manufacture of vegetable ghee and to the provision made for new schemes like the reorganization of the Industrial Engineering Workshop and the opening of an Oil Technological Institute at Anantapur, partly offset by smaller expenditure on the purchase of plant and machinery and apparatus and materials for the District Executive establishments, the School of Technology and the Kerala Soap Institute.

572. *Cottage industries.*—The smaller expenditure anticipated on the purchase of plant and machinery for the ceramic industry accounts for the decrease in the revised estimate for 1947–8. The budget estimate for 1948–9 provides for larger expenditure on this industry.

573. *Works.*—A smaller number of works is proposed to be executed departmentally next year. This accounts for the decrease in the budget estimate for 1948–9.

574. *Charges in England.*—The increase in the revised estimate for 1947–8 is due to provision for leave salaries and deputation pay and for the technical training of certain officers of the Industries Department in the United Kingdom and the United States of America, which were not anticipated at the time of framing the budget. The provision made for these purposes in the budget estimate for 1948–9 is smaller and so is the provision for the purchase of stores.

575. *Capital outlay on Industrial Development.*—It has been decided to meet the capital expenditure on the ceramic industry and the fish liver oil industry from current revenues. While the revised estimate for 1947–8 provides for the acquisition of sites for four ceramic centres, the budget esimate for 1948–9 provides for the construction of buildings and purchase of machinery and equipment for all the centres. This accounts for the increase in the budget estimate for 1948–9.

## Demand XXII—Cinchona and Fisheries.

411–439

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 43. Industries and Supplies— | | | | |
| Cinchona plantations .. .. | 13·67 | 13·16 | 17·58 | 16·66 |
| Fisheries— | | | | |
| Ordinary expenditure .. .. | 21·75 | 27·61 | 30·08 | 30·51 |
| Financed from deposit accounts .. | .. | ·19 | ·26 | ·20 |
| Works .. .. .. .. | .. | .. | ·20 | .. |
| Charges in England .. .. | ·18 | ·25 | ·25 | ·28 |
| Lump-sum provision for revision of salaries, etc. .. .. .. .. | .. | 1·16 | .. | .. |
| Lump-sum provision for revision of the rates of dearness allowance .. | .. | .. | ·16 | ·93 |
| **Total** .. | **35·60** | **42·37** | **48·53** | **48·58** |

576. *Cinchona Plantations.*—The expenditure on the Director of Cinchona and his staff, the manufacture of quinine from cinchona bark harvested from the department's plantations on the Nilgiris and the Anamalais or purchased from elsewhere, the maintenance and replantation of old areas in these plantations, including expenditure on close-planting and vegetative propagation of cinchona which is not of a capital nature, is debited to this minor head. The expenditure on the planting of fresh areas, construction of permanent buildings, provision of protected water-supply, etc., is treated as Capital expenditure and debited to the Capital head "72. Capital outlay on Industrial Development."

The Cinchona Plantations are treated as a business undertaking and commercial accounts with annual profit and loss statements and balance sheets in addition to the regular Government accounts are maintained for them. Two special items which enter into their regular accounts are—

(1) Interest charges on the Capital invested on them, the object and details of which are explained in paragraphs 358 and 362 ; and

(2) Depreciation funds for renewals and replacements.

The undertaking has a depreciation fund of its own in the deposit section of the Government accounts. The annual allowance for depreciation of Capital assets and the sale-proceeds of unserviceable plant and machinery are credited to the fund as receipts. The depreciation fund may be drawn upon only for renewals and replacements of old assets and not for additions or improvements which should be financed as new Capital outlay. When the fund is so drawn upon, the amount is debited to it as an outgoing. The balance in the depreciation fund is regarded as invested with the Government and they pay interest on it.

Reference to pages in the Detailed Annual Estimate of Expenditure.

577. *Fisheries—Ordinary expenditure.*—To this minor head is debited the expenditure on the Deputy and Assistant Directors of Fisheries and their staffs, the pearl and chank fishing operations off the coast of Tinnevelly District, Inland and Coastal Fishery Research Stations, fish-curing yards on both the east and the west coasts, departmental schools for fisher-folk, fish-breeding and stocking operations in inland waters, compensation to local bodies for loss of fishery rentals due to the Government's taking over their fisheries, grants to the Nilgiri Games Association, deep-sea fishing experiments, and the fish-manure industry.

578. *Financed from deposit accounts.*—The expenditure on the Fresh-water Biological Station, Madras (Rural Piscicultural Scheme) and on the manufacture of semi-dried prawns from the Collair and Pulicat Lakes is debited to this head. A part of the expenditure on the former and half the expenditure on the latter is borne by the Indian Council of Agricultural Research. The grants made by the Council are credited to the deposit account and an amount equal to the expenditure is withdrawn and credited to the head "XXXII. Industries and Supplies—Fisheries."

579. *Works.*—The expenditure on works costing over Rs. 5,000 each that are executed departmentally is debited to this minor head.

580. *Charges in England.*—The expenditure in England on leave salaries and deputation pay of officers, and on stores purchased for the Cinchona and Fisheries Departments is debited to this minor head.

EXPLANATION OF VARIATIONS.

581. *Cinchona plantations.*—The increase in the revised estimate for 1947–8 is due mainly to larger expenditure on purchase of cinchona bark and quinine products and to the revision of the scales of pay of establishments and of the wages of labourers. Smaller expenditure on purchase of cinchona bark and quinine products accounts for the decrease in the budget estimate for 1948–9.

582. *Fisheries—Ordinary expenditure.*—The increase in the revised estimate for 1947–8 is due mainly to larger expenditure on pearl and chank fisheries, and on the purchase and conveyance of salt for fish-curing yards. Another reason for the increase is that the grant from the Central Government towards the expenditure on Grow-More-Food schemes which was originally taken as a deduction from expenditure is now credited as receipts—*See* paragraph 261 above. The increase is partly offset by smaller expenditure in fisheries schools on account of the discontinuance of the supply of free mid-day meals and the lapse of the provision made for the erection of a quick-freezing plant for the preservation of fish at Mangalore and Beypore.

## Demand XXIII—Miscellaneous Departments.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | |
|---|---|---|---|---|---|
| 47. Miscellaneous Departments— | | | | | 440–465 |
| Labour .. .. .. .. | 49·92 | 52·78 | 60·79 | 62·73 | |
| Inspector of Factories .. .. .. | 1·62 | 1·60 | 2·69 | 2·98 | |
| Inspector of Steam Boilers .. .. | ·87 | ·86 | ·91 | ·95 | |
| Examinations .. .. . | 5·45 | 5·73 | 8·45 | 7·14 | |
| Provincial Statistics .. .. .. | ·24 | ·20 | ·26 | ·25 | |
| Administration of the Indian Partnership Act of 1932 .. .. .. | ·05 | ·06 | ·07 | ·07 | |
| Miscellaneous .. .. .. | 2·63 | 1·89 | 2·13 | 3·66 | |
| Fire Services .. .. .. | 26·33 | 28·56 | 55·65 | 26·00 | |
| Charges in England .. .. .. | ·38 | ·11 | ·25 | ·10 | |
| Lump-sum provision for revision of salaries, etc. .. .. | .. | 4·57 | .. | .. | |
| Lump-sum provision for ameliorative measures for backward classes .. | .. | .. | .. | 1·00 | |
| Lump-sum provision for revision of the rates of dearness allowance .. | .. | .. | 0·38 | 2·29 | |
| Total .. | 87·49 | 96·36 | 1,31·58 | 1,07·17 | |

583. *Labour.*—Expenditure incurred on the Commissioner of Labour and his executive staff in the districts, on measures for the amelioration of the condition of the communities eligible for help by the Labour Department and of landless labourers, e.g., special educational facilities including the supply of free mid-day meals to school children, provision of wells, pathways, burial grounds, house-sites, etc., on the reclamation of

Reference to pages in the Detailed Annual Estimate of Expenditure.

Kallars, Yenadis, Sugalis and Koravars and on settlements for criminal tribes is debited to this minor head. Grants to private educational institutions established solely for the communities eligible for help by the Labour Department and to the Salvation Army for the supervision of the Stuartpuram Settlement for criminal tribes, and the contribution to the Bombay Government for the maintenance of the Donga Dasaris of Bellary District who are interned in the Hubli Settlement and the expenditure on The Industrial Tribunals under the Industrial Disputes Act, 1947, are also debited to this head. At present the expenditure on the reclamation of Kallars, etc., and on Criminal Tribes Settlements is incurred by the Deputy Inspector-General of Police, Railways and C.I.D., to whom the Criminal Tribes Reclamation work was transferred in 1944.

584. *Inspector of Factories.*—The charges on account of Inspectors of Factories and their establishments are recorded under this head.

585. *Inspector of Steam Boilers.*—Under this head are shown the pay and allowances of Inspectors of Boilers and their establishments and contingent expenditure. The department inspects also the boilers in Coorg and in other places when required and the recoveries on this account are taken in reduction of expenditure under this head.

Inspections in connexion with the registration and renewal of boilers in the pumping stations of local bodies are also done by the regular boiler inspection staff, but the regular inspection of the pumping machinery is conducted by a mechanical expert under the Sanitary Engineer and the cost of such inspection is debited to the head 39. Public Health—Public Health Establishments—Sanitary and Deputy Sanitary Engineers.

586. *Examinations.*—Under this head are recorded the charges connected with the village officers' special tests and the examinations conducted by the Commissioner for Government Examinations, e.g., the Secondary School-Leaving Certificate, Training-School Leaving Certificate, technical and other miscellaneous examinations. The fixed amounts of compensation paid to the Madras University and the Andhra University for the loss of fee income from the Matriculation Examination due to the introduction of the Secondary School-Leaving Certificate Examination are also debited to this head.

587. *Provincial statistics.*—The expenditure debited to this minor head includes that on the staff in the office of the Registrar-General of Births, Deaths and Marriages and the remuneration paid to the Marriage Registrar in Madras and the pay and contingent expenditure of the staff employed in the office of the Director of Public Health for the compilation of vital statistics.

588. *Administration of Indian Partnership Act,* 1932.—The expenditure on the administration of the Indian Partnership Act, which consists of the honorarium paid to the Inspector-General of Registration, who is the administrator of the Act in this Province, and the pay, allowances and contingent expenditure of the staff employed for the purpose, is debited to this minor head. The expenditure is covered by receipts, which are credited to XXXVI. Miscellaneous Departments—Administration of Indian Partnership Act, 1932.

589. *Miscellaneous.*—The pay, allowances and contingent expenditure of the Secretary and the establishment of the Ceded Districts Economic Development Board constituted to co-ordinate the work of all departments in the task of planning the prosperity of the Ceded Districts, are debited to this head.

The expenditure relating to the Women's Welfare Department, including the pay and allowances of the Commandant and the staff employed in the districts, and also that relating to the staff for the enforcement of the Madras Suppression of Immoral Traffic Act, 1930, is also debited to this head.

590. *Fire services.*—The cost of the Fire Services establishments employed in the Province for peace-time requirements is debited to this minor head.

591. *Charges in England.*—The leave salaries and overseas pay drawn in England by officers, if any, and the cost of stores purchased in England are debited to this head.

## Explanation of Variations.

592. *Labour.*—The increase in the revised estimate for 1947–8 is mainly due to the revision of the scales of pay of non-gazetted government servants and payment of house-rent allowance to some of them from January 1947, larger provision for payment of boarding grants to pupils studying in educational institutions and for the construction and repair of wells, pathways, burial grounds, etc. The budget estimate for 1948–9 provides for the further expansion of the activities for the amelioration of the communities eligible for help by the Labour Department. Provision has been made for the employment of eleven Revenue Inspectors and 124 additional teachers, in existing schools, for the opening of the fifth form in the Government Secondary School, Masulipatam, with one L.T. Assistant, for the opening of new hostels at Rajampet, Kotagiri, Vizagapatam and Korada and for additional boarding grants. Provision has also been

made for the employment of seventeen additional teachers in the existing schools for Kallars and members of criminal tribes. A provision of Rs. 90 lakhs was made in the budget estimate, 1947–8, for expenditure on schemes connected with Harijan Uplift. With reference to the progress of expenditure, this amount has been reduced to Rs. 10 lakhs in the revised estimate, 1947–8. The provision made in the budget estimate for 1948–9 is Rs. 21·67 lakhs.

Reference to pages in the Detailed Annual Estimate of Expenditure.

593. *Inspector of Factories.*—The increase in the revised estimate for 1947–8 is due to the revision of the scales of pay of non-gazetted subordinates and payment of house-rent allowance to some of them from January 1947 and to the formation of eleven new circle offices.

594. *Examinations.*—The increase in the revised estimate for 1947–8 is due to the revision of the scales of pay of non-gazetted subordinates and payment of house-rent allowance to some of them for January 1947, additional provision for allowances, remuneration to Examiners and other charges owing to the increase in the number of candidates and the holding of the S.S.L.C. examination for a second time. The decrease in the budget estimate for 1948–9 is mainly due to the fact that provision has been made for the holding of the S.S.L.C. examination only once in the year, as usual.

595. *Miscellaneous.*—The increase in the budget estimate for 1948–9 is mainly due to the provision made for the reorganization of the Indian Women's Civic Corps as the Women's Welfare Department and for the provincialization of the staff employed for the enforcement of the Madras Suppression of Immoral Traffic Act, 1930.

596. *Fire Services.*—The increase in the revised estimate for 1947–8 is mainly due to larger provision for clothing and equipment and to a special provision of Rs. 25 lakhs made for the adjustment of the cost of equipment and vehicles taken over by the Madras Fire Services from the A.R.P. organization. The budget estimate for 1948–9 provides for normal requirements.

597. *Lump-sum provision for ameliorative measures for backward communities.*—Detailed schemes for the amelioration of the members of the backward classes (as distinct from the Harijans) are being worked out. A lump-sum provision of Rs. 1 lakh has been made to meet the expenditure on such schemes.

## Civil Works.

466–471

598. The expression "Civil Works" in the Government accounts means works relating to Civil Departments and local bodies which are executed by the Public Works and Highways Departments as distinguished from "Defence Works," which relate solely to the Defence Department of the Central Government. Road and bridge works executed by local bodies partly or wholly with Government grants-in-aid are also treated as "Civil Works."

599. Ordinarily works which do not require the employment of skilled labour or professional supervision are classified as petty construction and repairs, and are not executed by the Public Works Department for other Departments but by the department concerned. Some departments, e.g., the Forest Department, have engineering staffs of their own and some others, e.g., the Excise, Police and Agriculture Departments; are unable to utilize the services of the Public Works Department for buildings in out-of-the-way localities. In such cases also, departmental works are executed by the departments themselves and the cost is debited to the respective departmental budget heads.

600. In certain other cases, e.g., Police stations and Police lines borne on the Police registers, the Public Works Department is sometimes entrusted with the execution of works requiring the employment of skilled labour or professional supervision. In such cases, the expenditure is debited to the departmental budget head together with the prescribed centage charges payable to the Public Works Department, the latter being adjusted in reduction of expenditure under "50. Civil Works—Establishments."

601. The expenditure incurred by the Public Works and Highways Departments is debited to the following major heads:—

"50. Civil Works" when it is met from current revenues.

"81. Capital Account of Civil Works outside the Revenue Account," when it is met from other sources.

Expenditure debited to "50. Civil Works" is, for convenience, included in three demands for grants, namely:—

*Demand XXIV.*—Civil Works—Works, which covers original works such as buildings and communications, and also repairs.

*Demand XXV.*—Establishment and tools and plant.

*Demand XXVI.*—Grants-in-aid to local bodies for roads and bridges executed by them and water-supply and drainage schemes executed by the Public Works Department on their behalf.

Expenditure debited to "81. Capital Account of Civil Works outside the Revenue Account" is included in Demand XXXV. Civil Works outside the Revenue Account.

## Demand XXIV—Civil Works—Works.

| Reference to pages in the Detailed Annual Estimate of Expenditure. | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| 466–471 | 50. Civil Works— | | | | |
| | Original Works—Buildings .. | 22·12 | 47·37 | 47·48 | 63·21 |
| | Original Works—Communications .. | 51·50 | 1,36·38 | 64·97 | 1,49·91 |
| | Original Works—Miscellaneous .. | 1·63 | ·47 | 2·10 | 1·00 |
| | Lump-sum deduction for probable savings .. .. | .. | — 4·13 | .. | — 7·70 |
| | Repairs .. .. .. .. | 2,07·70 | 2,71·54 | 2,46·20 | 2,83·85 |
| | Suspense .. .. .. | — 17·61 | 19·10 | 54 14 | 10·13 |
| | Lump addition for regrant of lapses .. | .. | ·10 | .. | ·10 |
| | Total .. | 2,65·34 | 4,70·83 | 4,14·89 | 5,00·50 |

*Expenditure*

602. *Original Works—Buildings.*—All outlay on the acquisition of buildings and new construction, whether of entirely new works or of alterations and additions to existing works, as well as special repairs to newly purchased or previously abandoned buildings required before they can be brought into use, is classed as expenditure on Original Works. Under this head comes also any substitution of one variety of work for another, e.g., a tiled for a thatched roof, when the new work results in a genuine increase in the permanent value of the property as an asset. The maximum annual limit for improvements to Government Houses has been fixed at Rs. 50,000 under the Government of India (Governors' Allowances and Privileges) Order, 1936—*see* paragraph 377.

603. *Original Works—Communications.*—The outlay incurred by the Highways Department on works relating to communications under their control and on similar works entrusted to the department by local bodies for execution is debited to this minor head. It includes construction, reconstruction or substantial improvement of roads, bridges, ferries, tunnels, ropeways, causeways, tramways and other means of communications, together with buildings, wells, encamping grounds, etc., for travellers, and milestones, fencing, avenue planting, inspection houses, and other works connected with communications, such as experimental road surfacing. The expenditure on road works included in the post-war development plan is also debited to this minor head

604. *Original Works—Miscellaneous.*—Outlay on works is debited to this minor head only when there is no other head to which it can suitably be debited. Embankment works that are not debitable to irrigation heads and works to prevent coast erosion are brought under this minor head.

605. *Lump-sum deduction for probable savings.*—In order to minimize lapses in the budget provision, lump-sum deductions are made. The amounts have been fixed on a consideration of the lapses that have occurred in the past under the heads concerned. These lump-sum deductions do not preclude the incurring of expenditure up to the gross amount provided in the budget but if the net amount provided under the grant as a whole is likely to be exceeded, a supplementary grant has to be obtained in due course.

606. *Repairs.*—This head covers all operations other than new works, that are necessary in order to maintain in proper condition buildings and other works and communications which are in ordinary use. It includes also rates and taxes paid by the Public Works Department on both residential and non-residential buildings, charges on account of watchmen for vacant buildings and rents paid for hired residences. The maximum annual expenditure on repairs to Government Houses is fixed, under the Government of India (Governors' Allowances and Privileges) Order, 1936, as subsequently amended as follows—*see* paragraph 377 :—

| | RS. |
|---|---|
| Repairs .. .. .. .. .. | 1,03,000 |
| Electricity .. .. .. .. .. | 55,000 |
| Water .. .. .. .. .. | 17,000 |
| Taxes .. .. .. .. .. | 9,000 |
| Total .. | 1,84,000 |

607. *Suspense.*—This minor head is intended to cover transactions relating to purchases, stock, miscellaneous public works advances, English stores and workshop suspense. These heads are of a temporary character and all transactions recorded under them are ultimately removed either by payment or recovery in cash or by adjustment to the works concerned. The transactions therefore consist of both debits and credits, and the latter are adjusted in reduction of expenditure.

608. *Lump addition for regrant of lapses.*—No provision for irrigation and civil works that are expected to be completed in a year is made in the budget estimate of the following year; but, in order to provide for the contingency of some of these works not being completed or paid for as anticipated, lump-sum provisions for regrant of lapses are entered in the ensuing year's budget estimates under the heads concerned. All appropriations from these provisions are made with the sanction of the Finance Department.

Reference to pages in the Detailed Annual Estimate of Expenditure.

EXPLANATION OF VARIATIONS.

609. *Original Works—Buildings.*—The increase in the budget estimate for 1947–8 is due partly to the larger provision for certain building schemes in progress relating to the Judicial, Jail, Police, Education, Medical and Fire Service Departments and partly to provision for the new works shown in Appendix I under Demand XXIV. Civil Works—Works, in Part III of this Memorandum.

610. *Original Works—Communications.*—The credit taken for the recovery from the Government of India of the expenditure on National Highways and smaller expenditure on other classes of roads due to the delay in the preparation of plans and estimates account for the decrease in the revised estimate for 1947–8. The budget estimate for 1948–9 anticipates better progress on the works under execution and includes a provision of Rs. 51·86 lakhs for new works.

611. *Original Works—Miscellaneous.*—The increase in the revised estimate for 1947–8 is due mainly to the provision made for reconstructing the collapsed portion of the sea wall along the Beach Road near St. Aloysius High School, Vizagapatam. The budget estimate for 1948–9 includes a provision of Rs. ·70 lakh for completing the above work and Rs. ·30 lakh for the construction of certain flood-protective works in Chicacole Municipality.

612. *Repairs.*—The decrease in the revised estimate for 1947–8 is due to smaller expenditure on war arrear renewals included in the first phase of the five-year post-war development scheme and to the credit taken for the recovery from the Central Government of the expenditure on National Highways, partly offset by larger expenditure on repairs to buildings and communications. The budget estimate for 1948–9 anticipates increased expenditure on the maintenance of roads and bridges, as a large number of roads have been taken over from local bodies.

613. *Suspense.*—The revised estimate for 1947–8 anticipates large debits under this head on account of purchase of machinery, stores, etc. A major portion of the cost of these machinery and stores will be recovered in cash or adjusted to works in the course of next year. This accounts for the decrease in the budget estimate for 1948–9.

## Demand XXV—Civil Works—Establishment and Tools and Plant. 472-481

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 50. Civil Works— | | | | |
| Establishment .. .. .. .. | 53·95 | 87·56 | 1,01·37 | 1,05·76 |
| Charges in England .. .. .. .. | 1·19 | ·52 | 1·78 | ·50 |
| Lump-sum provision for revision of salaries, etc. .. | .. | 7·78 | .. | .. |
| Lump-sum provision for revision of dearness allowance .. .. .. .. .. .. .. | .. | .. | ·49 | 2·78 |
| Tools and plant .. .. .. .. | 29·74 | 73·49 | 89·45 | 55·66 |
| **Total** .. | **84·88** | **1,69·35** | **1,93·09** | **1,64·70** |

PUBLIC WORKS ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

614. The whole of the establishment and tools and plant charges of the Public Works Department is initially booked under the appropriate minor heads under "50. Civil Works". As these establishments are joint establishments for the execution of works falling under several heads of account (Irrigation, Capital Account of Civil Works outside the Revenue Account, etc.), the actual expenditure on establishment charges is distributed after the close of the financial year amongst the various accounts which record the expenditure incurred by the department in proportion to the works expenditure under each of the heads concerned. Any special establishment which is wholly employed on a work is, however, entirely charged to that work and is not included in these *pro rata* calculations.

The same procedure applies also to the charges on account of ordinary tools and plant used in the Public Works Department, but the cost of tools, plant or machinery obtained to meet the special requirement of a particular work or project is treated as a direct charge to the work or project concerned.

It follows that the actual Public Works Department establishment and tools and plant charges finally adjusted under the head "50. Civil Works" will be only part of the gross Public Works Department expenditure incurred on these items. For the purpose of the demand for grants, however, the gross charges, deducting only the percentage recoveries on account of work done for the Central Government, local bodies and others,

Reference to pages in the Detailed Annual Estimate of Expenditure.

are included in a single demand. The special establishment and tools and plant charges of the Highways Department are also included in this demand but are not taken into account in the *pro rata* distribution and stand finally debited in full to the head " 50. Civil Works ".

615. *Establishment.*—The expenditure relating to Chief Engineers, Government Architects, the Electrical Engineer, Superintending and Executive Engineers and their establishments and the Highways Department establishment is debited to this minor head. The cost of the special staff employed in connexion with post-war development schemes is also debited to this head.

616. *Charges in England.*—Under this head is shown the expenditure in England on leave salaries and sterling overseas pay. Charges for imported stores purchased on account of the Public Works Department are debited to the minor head " Suspense—London Stores "—*See* paragraph 607.

617. *Tools and plant.*—The expenditure on repairs and purchase of tools, plant and machinery, including road-rollers, and on transporting them to and from the places where they are to be used, is debited to this minor head.

### Explanation of Variations.

618. *Establishment.*—The increase in the revised estimate for 1947–8 is mainly due to the revised scales of pay sanctioned with effect from January 1947. It is anticipated that it will be possible to fix the pay of a large number of upper and lower subordinates in the new scales only by the beginning of next year. This accounts for the further increase in the budget estimate for 1948–9.

619. *Charges in England.*—The increase in the revised estimate for 1947–8 is due to provision for leave salaries and deputation pay and for the technical training of certain officers of the Public Works and Highways Departments in the United Kingdom and the United States of America, which were not anticipated at the time of framing the budget. The provision made in the budget estimate for 1948–9 for these purposes is smaller.

620. *Tools and plant.*—The increase in the revised estimate is mainly due to the large expenditure on the purchase of materials from the Army surpluses and on the purchase of lorries, concrete mixers, bitumen boilers, etc., including compensation to local bodies for road rollers, lorries, etc., taken over by the Government. The absence of these special items of expenditure accounts for the decrease in the budget estimate for 1948–9.

## Demand XXVI—Civil Works—Grants-in-aid.

| | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| 482–484 | 50. Civil Works— | | | | |
| | Grants-in-aid .. .. .. .. | 33·21 | 40·67 | 37·50 | 58·62 |

*Expenditure.*

621. All trunk roads and most of the important marketing roads in charge of local bodies have been taken over by the Highways Department with effect from 1946–7 and the expenditure on special repairs to, and maintenance of, these roads will be met directly from Provincial funds. The grants hitherto paid to local bodies for these purposes have accordingly been discontinued. The following grants now given to local bodies are shown under this head :—

I. *Recurring grants.*—Grants to the Madura District Board, the Madras Corporation, and the Kodaikanal, Coonoor and Ootacamund municipalities for the maintenance of specific roads.

II. *Non-recurring grants.*—Grants to local bodies for capital works and dustless surfacing of roads in built-up areas.

In special cases when, owing to contraction of the demand for agricultural labour as a result of failure of rains, it is found necessary to take up works for the relief of unemployment and the Government do not consider it necessary to open Government works, district boards are permitted to take up road works towards the cost of which the Government give grants based on the financial position of the district boards concerned. Such expenditure may, if the Government so decide, be financed from the Famine Relief Fund; in that case an equal amount is transferred from the Fund and adjusted in reduction of expenditure under this head.

III. *Grants for village communications.*—Local bodies are eligible for grants from Provincial revenues ordinarily equal to half the expenditure incurred on approved schemes of construction or improvement of village communications.

IV. *Water-supply and drainage schemes.*—Local bodies are given grants on the merits of each case towards the capital outlay on approved schemes for the provision of protected water-supply and drainage in their areas. If the works are executed by local bodies themselves, the grants are debited to the head " 39. Public Health—Grants for Public Health purposes". If they are executed by the Public Works Department on their behalf, the grants are debited to the present head " 50. Civil Works—Grants-in-aid. "

Reference to pages in the Detailed Annual Estimate of

V. *Grants from the Central Road Fund.*—Subject to the specific approval of each item by the Central Government, grants may be given by the Madras Government from their share of this Fund (which is credited on receipt to the deposit head "Subventions from the Central Road Fund") for the following objects:—

(1) construction of new roads and bridges of any sort, and

(2) reconstruction or substantial improvement of existing roads and bridges.

Grants given for these objects are debited to this head, and corresponding amounts are credited at the same time to the head "XXXIX. Civil Works—Transfer from Central Road Fund" by debit to the deposit head.

EXPLANATION OF VARIATIONS.

622. The decrease in the revised estimate for 1947–8 is due mainly to smaller provision for grants to local bodies for water-supply and drainage schemes executed by the Public Works Department and for works financed from the Central Road Fund. The budget estimate for 1948–9 provides for increased grants to local bodies for dustless surfacing of roads, for improvement of village communications, for new road works and water-supply and drainage schemes executed by the Public Works Department under the five-year plan of Post-war Development.

### Electricity.

623. The principles regulating the classification of expenditure in th Electricty Department are generally the same as those in respect of the expenditure of the Irrigation Department, as summarized in paragraphs 314 to 316. 485-512

The expenditure relating to the Electricity Department which is financed from current revenues is included in Demand XXVII—Electricity, whilst that which is financed from other sources is included in Demand XXXVI—Capital Outlay on Electricity Schemes.

**Demand XXVII—Electricity.**

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| XLI. Receipts from Electricity schemes— | | | | |
| Working Expenses— | | | | |
| Pykara Hydro-Electric scheme .. .. | 26·88 | 25·18 | 27·96 | 28·02 |
| Mettur Hydro-Electric scheme .. .. | 22·19 | 18·26 | 22·93 | 25·24 |
| Papanasam Hydro-Electric scheme .. | 9·00 | 8·01 | 9·66 | 9·27 |
| Vizagapatam scheme .. .. .. | 4·13 | 4·30 | 5·25 | 5·31 |
| Bezwada scheme .. .. .. | 8·08 | 8·78 | 8·69 | 8·69 |
| Cocanada scheme .. .. .. | 1·70 | 1·90 | 1·74 | 1·70 |
| Kurnool scheme .. .. .. | ·26 | ·39 | ·70 | ·69 |
| Madras scheme .. .. .. | .. | .. | 26·72 | 53·20 |
| Lump-sum provision for revision of salaries, etc. | .. | 1.25 | .. | .. |
| Lump-sum provision for revision of the rates of dearness allowance. | .. | .. | ·22 | 1·31 |
| **Total ..** | **72·24** | **68·07** | **1,03·87** | **1,33·43** |
| 52. Interest on Capital Outlay on Electricity schemes. | 39·45 | 56·42 | 50·38 | 70·38 |
| 52-A. Other Revenue Expenditure connected with Electricity schemes— | | | | |
| Establishment charges .. .. .. | 1·66 | — 2·10 | ·87 | — 1·30 |
| Miscellaneous expenditure (including surveys). | ·57 | ·46 | 1·15 | ·98 |
| Charges in England .. .. .. | ·09 | ·15 | ·36 | ·13 |
| Lump-sum provision for revision of salaries, etc. | .. | ·21 | .. | .. |
| Lump-sum provision for revision of the rates of dearness allowance. | .. | .. | ·02 | ·13 |
| **Total ..** | **2·32** | **— 1·28** | **2·40** | **— 0·06** |
| **Grand total ..** | **1,14·01** | **1,23·21** | **1,56·65** | **2,03·75** |

*Expenditure.*

XLI. RECEIPTS FROM ELECTRICITY SCHEMES—WORKING EXPENSES.

624. As in the case of irrigation works, the working expenses of Electricity schemes in operation are adjusted in reduction of the gross receipts, but they have to be included in a Demand, since they are part of the expenditure from the revenues of the Province. Separate accounts of gross receipts and working expenses are maintained in respect of each main scheme. The working expenses are accounted for under the following heads:—

Works expenditure financed from ordinary revenues.

Maintenance proper.

Provision for depreciation including transfers to and from the depreciation and special reserve funds established for each system.

Establishments.

Tools and plant.

Suspense.

Reference to pages in the Detailed Annual Estimate of Expenditure.

625. *Works expenditure financed from ordinary revenues.*—The cost of improvements and additions not chargeable to Capital and the write-off of the Capital value of replaced stock after taking the salvage value into account are shown under this head.

626. *Maintenance proper.*—Under this head are shown the maintenance and miscellaneous expenses including the cost of the establishment charged to the work and the annual contribution to the Electrical Research Association, London, on the basis of receipts.

627. *Provision for depreciation.*—The provision for the annual contribution to the depreciation and special reserve funds is made under this head (*see* paragraph 804) as also for renewals and replacements financed from these Funds, and the amount transferred from these Funds is adjusted in reduction of expenditure under this head.

628. *Establishments.*—Under this head are shown the pay and allowances of the establishments employed for working the schemes, and recoveries from other departments of Government for work done for them which are taken in reduction of expenditure.

629. *Suspense.*—This minor head is intended to cover transactions relating to London stores, bills, advances to cover the cost of electrical appliances to power consumers and the recoveries effected from them which are taken in reduction of expenditure.

### 52. Interest on Capital Outlay on Electricity Schemes.

630. The object of this debit is explained in paragraph 358.

### 52-A. Other Revenue Expenditure connected with Electricity Schemes.

631. *Establishment charges.*—The expenditure on account of the Chief Engineer for Electricity and other headquarters supervising staff and on account of the pay and allowances of special staffs employed for investigation of new projects is debited initially to this minor head and is subsequently transferred to other heads and schemes (inclusive of municipal schemes executed by the Electricity Department) in varying percentages in proportion to the services rendered to each. Such recoveries are adjusted in reduction of expenditure under this minor head.

632. *Miscellaneous expenditure (including surveys).*—The cost of survey apparatus and materials and expenditure on contingencies including customs duty on stores, advertisement charges, cost of prints for specification and grid maps are debited to this head. The expenditure incurred on field work connected with the investigation of new Electricity projects, except for the pay and allowances of the staff, is also debited to this minor head.

633. *Charges in England.*—Expenditure on leave salaries and deputation pay and on the purchase of stores in England is debited to this minor head.

## Explanation of Variations.

### XLI. Receipts from Electricity Schemes—Working expenses.

634. *Pykara Hydro-Electric Scheme.*—The increase in the revised estimate for 1947–8 is mainly due to the revision of the scales of pay of the staff from January 1947, increase in the maintenance expenses of the system and an increased debit under suspense.

635. *Mettur Hydro-Electric Scheme.*—The increase in the revised estimate for 1947–8 results from the revision of the scales of pay of the staff from January 1947 and smaller recoveries of establishment charges from Capital works. The budget estimate for 1948–9 allows for an increase in the maintenance expenses owing to the expansion of the system and for an increase in the provision for contribution to the depreciation and special reserve funds owing to the progressive increase in the total Capital outlay.

636. *Papanasam Hydro-Electric Scheme.*—The increase in the revised estimate for 1947–8 is due mainly to the revision of scales of pay of the staff from January 1947 and to an increase in the maintenance expenses of the system.

637. *Vizagapatam Scheme.*—The increase in the revised estimate for 1947–8 is the result of smaller recoveries of establishment charges from Capital works.

638. *Madras Scheme.*—This scheme was taken over by the Government from the Madras Electric Supply Corporation at the end of August 1947. The revised estimate for 1947–8 provides for the operation and maintenance expenses of the scheme for seven months, while the budget estimate for 1948–9 provides for a full year's expenditure.

### 52. Interest on Capital Outlay on Electricity Schemes.

639. The variations in the estimates result from an increase or decrease in the total Capital outlay on which interest will be charged.

Reference to pages in the Detailed Annual Estimate of Expenditure.

52-A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES.

640. *Establishment charges.*—The increase in the revised estimate for 1947–8 is the result of smaller recoveries from Capital works than anticipated. The budget estimate for 1948–9 includes provision for the opening of a training centre at Mettur for training line construction Foremen and Assistant Foremen and allows for a larger recovery from Capital works owing to increased provision for extensions under the various systems; resulting in a net credit under this head.

641. *Miscellaneous expenditure (including surveys).*—The revised estimate for 1947–8 includes provision for the construction of new measuring weirs, Record houses, and rain-gauge stations.

## Demand XXVIII—Famine.

513-514

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 54. Famine— | | | | |
| Famine Relief— | | | | |
| Salaries and establishments .. .. | 1·63 | ·53 | ·55 | 3·00 |
| Relief works .. .. .. .. | 1·77 | ·17 | 4·75 | 29·00 |
| Gratuitous relief .. .. .. | 6·43 | ·66 | 1·50 | 7·00 |
| Miscellaneous .. .. .. | 10·56 | 2·25 | 3·20 | 11·00 |
| Lump-sum provision for revision of salaries, etc. | .. | ·04 | .. | .. |
| **Total ..** | **20·39** | **3·65** | **10·00** | **50·00** |
| *Deduct*—Amount transferred from Famine Relief Fund. | .. | .. | .. | — 50·00 |
| **Total ..** | **20·39** | **3·65** | **10·00** | .. |
| Transfers to Famine Relief Fund .. .. | .. | .. | .. | 5·00 |
| **Grand Total ..** | **20·39** | **3·65** | **10·00** | **5·00** |

*Expenditure.*

642. The major head 54. Famine is divided into two sub-major heads, namely :—

Famine Relief, and

Transfers to Famine Relief Fund.

FAMINE RELIEF.

643. Famine, for the purpose of debit of expenditure to this head, covers distress due to drought and other natural causes, such as floods, cyclones, fires, epidemics, earthquakes and similar calamities.

All expenditure incurred directly by the Government for the relief of distress, both during the period of observation and test and after the formal recognition of famine is debited to the appropriate minor heads in this section. Indirect expenditure, e.g., on an increase of the police force, medical aid, compensation to Government servants for dearness of provisions, grant to district boards for road works to relieve unemployment, etc., is debited to the appropriate service heads concerned and not to the head 'Famine Relief.'

644. *Salaries and establishments.*—The pay, allowances and contingent expenditure of Government servants employed on famine relief for whom substitutes are appointed for the performance of their regular work and of special establishments entertained for famine relief and charges at 0·75 per cent on works outlay for supervision of the works by the higher officers of the Public Works Department are debited to this minor head.

645. *Relief works.*—Expenditure on all works undertaken by the Government directly for famine relief, and controlled and managed under the conditions applicable to test and relief works as laid down in the Madras Famine Code, is debited to this minor head, whether or not the work is one which at some time or other would have been undertaken irrespective of the occurrence of famine. But if the work is a revenue-producing one, in respect of which a Capital account is kept, the value of the work done, reckoned at the ordinary rates, is charged to the ordinary head of account and the excess only is debited to this head. Similarly public works undertaken in consequence of the occurrence of famine, but not conducted according to the conditions applicable to test and relief works, are treated as ordinary works and the cost is debited to the ordinary heads of account, except that any expenditure in excess of normal rates incurred in consequence of the employment of unskilled and unprofitable labour (as a relief measure) is debited to this head.

Reference to pages in the Detailed Annual Estimate of Expenditure.

646. *Gratuitous relief.*—Expenditure on gratuitous relief, i.e., relief given not as payment for work done but in kind or in money, at Government camps or other institutions, at the houses of the people and elsewhere is debited to this minor head.

647. *Miscellaneous.*—To this minor head is debited the expenditure on advances made in connexion with relief work subject to later adjustment, on measures taken for the protection of cattle during famine, e.g., purchase and distribution of fodder or purchase and maintenance of cattle to prevent good breeds dying out, etc., on the payment of compensation to railway companies in respect of the difference between ordinary and concessional rates of freight on fodder transported to areas suffering from fodder famine irrespective of the existence of general famine, and on grants distributed to sufferers from general or sporadic floods, cyclones, fire, epidemics, earthquakes, etc. All other expenditure on the relief of distress which is not debitable to any other specific minor head is also debited to this head.

648. *Deduct—Amount transferred from Famine Relief Fund.*—Any amount which the Government may decide to finance from the Famine Relief Fund in respect of the expenditure debited to the foregoing minor heads is adjusted in reduction of expenditure.

### Transfers to Famine Relief Fund.

649. The contributions to the Madras Famine Relief Fund from revenues prescribed in the Madras Famine Relief Fund Act are debited to this minor head—*see* paragraph 803.

### Explanation of Variations.

650. *Famine Relief.*—The increase in the revised estimate for 1947–8 and the further increase in the budget estimate for 1948–9 is due to the large expenditure anticipated on famine relief operations as a result of the failure of the north-east monsoon in 1947.

651. *Deduct—Amount transferred from Famine Relief Fund.*—The expenditure on famine relief in 1947–8 will be met from current revenues whilst that in 1948–9 will be met from the Famine Relief Fund.

652. *Transfers to Famine Relief Fund.*—The budget estimate for 1948–9 provides for the transfer of Rs. 5 lakhs from current revenues to the Fund as the first instalment of the contribution to make up the minimum balance of Rs. 60 lakhs in the fund as required under the Madras Famine Relief Fund Act.

## Demand XXIX—Pensions.

515-517

| | Accounts, 1946-7. | Budget Estimate, 1947-8. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. |
|---|---|---|---|---|
| 55. Superannuation allowances and pensions— | | | | |
| Superannuation and retired allowances. | 1,21·82 | 1,34·80 | 1,34·75 | 1,31·50 |
| Compassionate allowances .. .. | ·61 | ·62 | ·62 | ·62 |
| Gratuities .. .. .. .. .. | 1·24 | 7·43 | 4·14 | 3·50 |
| Donations to provident funds .. | ·47 | ·56 | ·49 | ·49 |
| Government contribution payable under the I.C.S. Family Pension Rules .. .. .. .. | ·06 | ·02 | ·18 | .. |
| Covenanted Civil Service Pensions (Annuities) .. .. .. | 1·39 | 1·60 | 1·50 | 1·50 |
| Charges in England .. .. .. | 21·79 | 23·60 | 22·16 | 21·93 |
| *Deduct*—Pensionary charges transferred to commercial departments. | — 4·41 | — 4·95 | — 5·69 | — 5·79 |
| **Total** .. | **1,42·97** | **1,63·68** | **1,58·14** | **1,53·75** |
| 55–A. Commutation of pensions financed from ordinary revenues— | | | | |
| Amount transferred from 83. Payments of commuted value of pensions .. .. .. .. | 2·68 | 9·53 | 3·37 | 3·87 |
| **Grand Total** .. | **1,45·65** | **1,73·21** | **1,61·51** | **1,57·62** |

*Expenditure.*

653. *Superannuation and retired allowances.*—Under the rules governing the grant of pensions, pensions are awarded to officers who are entitled or compelled by rule to retire at a particular age, or who are permitted to retire after completing qualifying service for

Reference to pages in the Detailed Annual Estimate of Expenditure.

thirty years or such less time as may be prescribed for any special class of officers, or who are compulsorily retired from service for inefficiency and other causes, or who, by bodily or mental infirmity, are permanently incapacitated for the public service or who are discharged on the abolition of posts due to reduction of establishment and for whom other suitable employment under the Government cannot be found. Such pensions are debited to this head.

654. *Compassionate allowances.*—Allowances granted to officers removed for misconduct, insolvency or inefficiency, and to officers wounded and to the families of officers killed in the discharge of their duties, are debited to this head.

655. *Gratuities.*—Under this head are shown the gratuities paid to Government servants retiring prematurely, to Government servants discharged on the abolition of temporary war-time posts or replaced by ex-service men, and in exceptional circumstances to the indigent families of deceased Government servants. Gratuities paid to employees borne on work-charged establishments or whose pay is met from contingencies are debited to the departmental heads and not to "55. Superannuation allowances and pensions."

656. *Donations to provident funds.*—The contributions payable by the Government in respect of the provident fund accounts of non-pensionable employees of the Government or of local funds, such as Port and Marine Funds, who are subscribers to the Contributory Provident Fund (Madras), are debited to this head. The contributions in respect of local fund employees are recovered from the Funds and credited to "XLIV. Receipts in aid of superannuation—Miscellaneous."

657. *Government contribution payable under the Indian Civil Service Family Pension Rules.*—Payments made in India on account of the Madras Government's share of the contribution to the Indian Civil Service Family Pension Scheme are debited to this head.

658. *Covenanted Civil Service Pensions (Annuities).*—The annuities paid in India to retired officers of the Indian Civil Service are debited to this head.

659. *Charges in England.*—All payments in England in respect of general pensions, annuities, compassionate allowances and gratuities, passage gratuities, pensions of military officers in respect of civil employment and Government contributions to the Indian Civil Service Family Pension Fund are debited to this head.

660. *Deduct—Pensionary charges transferred to commercial departments.*—The pensionary charges relating to the Irrigation and Electricity Departments are assessed every year at a percentage of the establishment charges in the year and are debited to the respective heads of account (viz., "XVII. Irrigation—Working expenses", "19. Irrigation", "68. Irrigation", "XLI. Receipts from electricity schemes—Working expenses" and "81-A. Capital outlay on electricity schemes"). As the actual pensions paid to Government servants who had served in those departments are debited to the head "55. Superannuation allowances and pensions", a credit corresponding to the debits under the heads mentioned is given to this head.

55-A. *Commutation of pensions financed from ordinary revenues.*

661. *Amount transferred from 83. Payments of commuted value of pensions.*—*See* paragraph 763.

## Explanation of Variations.

662. *Superannuation and retired allowances.*—The decrease in the budget estimate for 1948–9 is due mainly to the adoption of the Central Government's rates for the temporary increase in the case of smaller pensions, with effect from the 1st January 1948.

663. *Gratuities.*—The budget estimate for 1947–8 provided a sum of Rs. 5 lakhs for payment of gratuities to temporary Government servants who were expected to be replaced by ex-servicemen or discharged on the abolition of war-time posts. It is now expected that the expenditure on this account will be about Rs. 1·50 lakhs only in 1947–8 and Rs. 1 lakh in 1948–9. This explains the decrease in the estimates.

664. *Charges in England.*—Expenditure on the payment of pensions in England is expected to be less than originally anticipated.

665. *Deduct—Pensionary charges transferred to commercial departments.*—The increase in the revised estimate for 1947–8 is accounted for by the larger recoveries of pensionary charges on account of the staff employed on new electricity works.

666. *Amount transferred from "83. Payments of commuted value of pensions".*—This head provides for debits to the Revenue Account of the net outlay on commutation of pensions. The decrease in the revised estimate for 1947–8 is due to smaller expenditure on commutation of pensions and to larger recoveries from other Governments on account of increase in the commuted value of the share of joint pensions debitable to those Governments.

Reference to pages in the Detailed Annual Estimate of Expenditure.

## Demand XXX—Stationery and Printing.

| Reference | | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| | 56. Stationery and Printing— | | | | |
| | Stationery— | | | | |
| 518-527 | Stationery office .. .. .. | 1·73 | 1·78 | 1·89 | 1·88 |
| | Purchase of stationery stores .. .. | 21·14 | 23·10 | 32·08 | 32·09 |
| | *Deduct*—Value of stationery supplied to other Governments and paying departments .. .. .. | — ·28 | — ·20 | — ·33 | — ·25 |
| | Charges in England .. .. .. | ·37 | ·65 | 6·15 | .. |
| | **Total** .. | 22·96 | 25·33 | 39·79 | 33·72 |
| | Printing— | | | | |
| | Government Presses .. .. .. | 17·44 | 15·80 | 19·78 | 19·43 |
| | Printing at private presses .. .. | 10·90 | 1·82 | 3·44 | 1·10 |
| | Charges in England .. .. .. | ·36 | 1·45 | 1·50 | 1·11 |
| | **Total** .. | 28·70 | 19·07 | 24·72 | 21·64 |
| | Lump-sum provision for revision of salaries, etc. .. .. .. | .. | 1·36 | .. | .. |
| | Lump-sum provision for revision of the rates of dearness allowance .. .. | .. | .. | ·16 | ·68 |
| | **Grand Total** .. | 51·66 | 45·76 | 64·67 | 56·04 |

*Expenditure.*

STATIONERY.

667. The expenditure shown in this section is that incurred by the Stationery department on stationery, typewriters and other articles for distribution to departments of the Government of Madras and sale to departments of the Central Government, other Provincial Governments, local bodies and others.

668. *Stationery office.*—As explained in paragraph 288 three-quarters of the cost of the combined establishment for the Stamp and Stationery offices is debited to this head.

669. *Purchase of stationery stores.*—Under this minor head is shown the expenditure on the purchase of stationery stores, typewriters and other articles in India and the customs duty on imported stores.

670. *Deduct—Value of stationery supplied to other Governments and paying departments.*—Recoveries on account of the cost of stationery supplied by the Superintendent of Stationery from the Provincial Stationery Stores to other Governments, and to commercial and other paying departments, namely, the Irrigation and Electricity Departments, are shown as reduction of expenditure under this head.

671. *Charges in England.*—The expenditure incurred in England on the leave and other allowances of the Assistant Superintendent of Stationery, Madras, and on the purchase of paper and other stationery articles is debited to this head.

PRINTING.

672. *Government Presses.*—Under this minor head is shown the expenditure connected with the Government Press at Mint Buildings with its High Court section and the Penitentiary branch; the annual provision for the depreciation of the plant and machinery at the Government Presses and for renewals and replacements from the Government Press Depreciation Reserve Fund; the cost of stores required for the Government Presses purchased in India; the expenditure on the carriage of gazettes and forms; the cost of blocks and maps; and other charges, such as the expenditure on additions to plant and machinery and customs duty paid on imported stores and machinery for the presses.

673. *Printing at private presses.*—On account of pressure of work at the Government Presses or for other reasons, Government printing work is at times entrusted to private presses by or on the advice of the Superintendent, Government Press. Such work relates mostly to the Judicial, Police and Public Health Departments and electoral rolls of the Legislature and of local bodies.

674. *Charges in England.*—The expenditure incurred in England on leave salary of the officers employed in the Government Presses, sterling overseas pay of the Superintendent, Government Press, and on stores and machinery is debited to this head.

EXPLANATION OF VARIATIONS.

675. *Stationery—Purchase of stationery stores.*—The increase in the revised estimate for 1947–8 is due to larger purchase of stationery stores and the payment in the year of the liabilities of 1946–7.

Reference to pages in the Detailed Annual Estimate of Expenditure.

676. *Charges in England—Stationery.*—The increase in the revised estimate for 1947–8 is due to larger purchase of stationery stores from the United Kingdom. The budget estimate for 1948–9 does not include any provision for such purchase.

677. *Printing—Government Presses.*—The increase in the revised estimate for 1947–8 is mainly due to revision of the scales of pay of Government servants from January 1947 and larger expenditure on overtime fees and on the purchase of printing stores.

678. *Printing at private presses.*—The increase in the revised estimate for 1947–8 is mainly due to larger expenditure on account of the printing of the records of the High Court at private presses up to October 1947. The budget estimate for 1948–9 provides only for normal expenditure.

## Demand XXXI—Miscellaneous.

679. The expenditure booked under the heads mentioned below is included in the demand :— 528–546

30-B. Ports and Pilotage.

57. Miscellaneous.

63. Extraordinary charges.

64-A. Transfer to Revenue Reserve Fund.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 30-B. Ports and Pilotage .. .. | 4·56 | 10·44 | .. | .. |
| 57. Miscellaneous— | | | | |
| Expenditure on account of State prisoners and detenus .. .. .. | ·02 | ·01 | ·29 | ·01 |
| Cost of books and periodicals .. .. | .. | .. | .. | .. |
| Donations for charitable purposes .. | 1·66 | 1·73 | 1·69 | 2·04 |
| Irrecoverable temporary loans and advances written off .. .. | ·13 | ·06 | ·80 | ·26 |
| Rents, rates and taxes .. .. | ·30 | ·37 | ·30 | ·31 |
| Contributions .. .. .. | 1,08·13 | 1,01·68 | 99·27 | 98·28 |
| Miscellaneous compensations .. .. | ·01 | ·01 | ·03 | ·01 |
| Grants to members of the Fighting Services for conspicuous gallantry in the field .. .. .. .. | ·93 | ·20 | ·30 | ·10 |
| Expenditure on refugees .. .. | .. | .. | 1·10 | ·10 |
| Miscellaneous and unforeseen charges .. | 4,10·68 | 2·19 | — 1·63 | 4·88 |
| Expenditure on bus service .. .. | ·05 | 6·16 | 10·70 | 74·17 |
| Special commissions of enquiry .. | .. | .. | ·22 | .. |
| Loss or gain by exchange .. .. | ·07 | .. | ·12 | .. |
| Charges in England .. .. .. | .. | .. | .. | .. |
| Lump-sum provision for revision of rates of dearness allowance— | | | | |
| (i) Revision of the rates of dearness allowance for Government servants | .. | .. | ·10 | ·85 |
| (ii) Grants to local bodies for revision of dearness allowance for their employees (other than elementary school teachers) .. .. .. | .. | .. | 2·50 | 15·00 |
| **Total — 57 ..** | **5,21·98** | **1,12·41** | **1,15·79** | **1,96·01** |
| 63. Extraordinary charges— | | | | |
| Charges in India .. .. .. | 14,35·09 | 7,12·18 | 2,97·26 | 4,75·28 |
| Charges in England .. .. .. | ·31 | ·27 | ·16 | ·04 |
| Lump-sum provision for revision of salaries, etc. .. .. .. .. | .. | 8·05 | .. | .. |
| Lump-sum provision for revision of the rates of dearness allowance .. .. | .. | .. | ·63 | 2·92 |
| **Total—63 ..** | **14,35·40** | **7,20·50** | **2,98·05** | **4,78·24** |
| 64-A. Transfer to Revenue Reserve Fund .. | .. | .. | 2,55·00 | .. |
| **Grand Total ..** | **19,61·94** | **8,43·35** | **6,68·84** | **6,74·25** |

*Expenditure.*

30-B. Ports and Pilotage.

680. Contributions paid to the Provincial Minor Ports Fund in aid of its finances are debited to this major head. 528

Reference to pages in the Detailed Annual Estimate of Expenditure.

57. Miscellaneous.

681. The major head " 57. Miscellaneous" is intended to record expenditure which it is not found possible to bring into account under any of the descriptive major heads.

682. *Expenditure on account of State prisoners and detenus.*—Allowances paid to certain Mappilla prisoners after release from detention are debited to this head.

529–531 and 534–538 683. *Cost of books and periodicals.*—This head is intended for expenditure on the purchase of books and periodicals of general utility not required in a particular department.

The cost of newspapers and periodicals supplied to the High Commissioner for India is adjusted under this head.

Subscriptions to news agencies for supply of news telegrams are also brought to account under this head.

684. *Donations for charitable purposes.*—The expenditure debited to this minor head includes certain long-standing fixed payments to private individuals for religious and charitable purposes, e.g., for reading the Koran in mosques, allowances to Kazis and maintenance of water-pandals for travellers and cattle, miscellaneous expenditure such as that on repatriation of undesirables and vagrants and maintenance of non-Asiatic vagrants who may be sent from this Presidency to the workhouse at Bombay, expenditure incurred by District Magistrates and the Commissioner of Police in sending destitute children and children from remand homes to their guardians, burial charges of paupers, and grants (usually of a fixed amount) to certain public and charitable institutions. The institutions to which grants are now being paid under this head are the following :—

Monegar Choultry in Madras and certain choultries in Anantapur, North and South Arcot and the Nilgiris, the Civil Orphans Asylum and the Society for the Protection of Children in Madras, the Friend-in-need Societies in Madras and Ootacamund, the Muhammadan Gosha Women's Aid Society, the Triplicane Poor-house and other lungarkhanas for Muhammadans in Arcot, Kurnool, Nellore and Vellore, the Madras Vigilance Association, the Holy Angels Convent, Kumbakonam, St. Francis Rescue Home, Adaikalapuram, and St. Anne's Convent, Trichinopoly.

The grants to the three last-named institutions are paid to assist in the maintenance of charitable works formerly supported by contributions from abroad, which ceased to be available to the same extent on account of the war.

685. *Irrecoverable temporary loans and advances written off.*—When a loan or advance has to be written off as irrecoverable, the loss has to be made good to the advance head from revenues. The expenditure so incurred is debited to this head by *per contra* credit to the advance head.

686. *Rents, rates and taxes.*—Rents, rates and taxes on buildings jointly occupied by several offices, which cannot conveniently be distributed among the various heads concerned, are debited to this head.

687. *Contributions.*—Under this minor head is shown the expenditure on payments to compensate the loss, if any, incurred on account of posts and telegraphs offices and railway lines opened for the administrative convenience of the Madras Government, contributions in aid of the general balances of impecunious local bodies, grants to local bodies for compensation for loss of income due to the Profession Tax Limitation Act and for payment of dearness allowance to their employees and all other special contributions, if any, which cannot be debited to any other head of account.

The only fixed contribution paid to a local body under this head at present is a sum of Rs. ·82 lakh per annum that is paid to the Nilgiris District Board.

The contributions to local bodies on account of additional and arrear compensation for loss of toll income are also debited to this head ; any amount left undrawn out of the additional toll compensation due for a particular year is credited to the Provincial Road Fund in the deposit section of the accounts, so that it may be available for use in subsequent years. The balances of the arrear toll compensation sanctioned to local bodies in a particular year which remain undrawn at the end of the year are credited to the funds of the local bodies concerned and the amounts so credited are earmarked for expenditure on improvements to conservancy in the case of municipal councils and for improvements to village roads and conservancy in the case of district boards.

688. *Miscellaneous compensations.*—This head provides for certain small fixed payments of long standing, mainly to local bodies, for the maintenance of chatrams, etc.

689. *Grants to members of the Fighting Services for conspicuous gallantry in the field.*—The money grants sanctioned by the Madras Government to members of the Fighting Services domiciled in the Madras Presidency who have been awarded military decorations in recognition of conspicuous gallantry in the field are debited to this minor head.

690. *Expenditure on Refugees.*—This head provides for expenditure on refugees from Pakistan and Madrasi refugees from Hyderabad State.

691. *Miscellaneous and unforeseen charges.*—This head records charges which cannot be booked under any other head of account, e.g., expenditure on account of the visits of high personages, charges in connexion with State functions, rewards for the destruction

of wild animals and reptiles which menace human life, cattle or crops, travelling and maintenance charges of indigent persons bitten by rabid animals who proceed to the Pasteur Institute, Coonoor, for treatment, compensations to Government servants for loss of property incurred in the discharge of their duties, rewards for information relating to lost or stolen properties of Government or escheats and rewards for saving life, maintenance charges of abandoned children, expenditure on demarcation of boundaries adjoining other Provinces or Indian States, losses of cash due to acceptance of counterfeit coins in Provincial treasuries under such circumstances that it is impossible to recover the amount from the persons at fault, expenditure on staff cars for the use of officers, etc.

**Reference to pages in the Detailed Annual Estimate of Expenditure.**

The expenditure on relief (test) works for Burma evacuees, which is borne partly by the Madras Government and partly by the Central Government is also recorded under this head.

692. A Fund for Village Reconstruction and Harijan Uplift has been constituted. The contributions to the Fund from current revenues are debited to this head. The expenditure to be met from the Fund is included under the relevant service heads.

693. *Expenditure on Bus Service.*—The running expenses of the Government Bus Service in Madras City are debited to this head.

694. *Special Commissions of Enquiry.*—The expenditure relating to the Housing Committee is debited to this head.

695. *Loss or gain by exchange.*—The transactions relating to the Provincial Government which take place in England are in sterling, but are represented in the budget and the accounts in India in terms of rupees converted at the statutory rate of £1 = Rs. 13-5-4 (i.e., 1 *s.* 6 *d.* per rupee). The real rupee equivalent of the sterling transactions in a calendar month is, however, calculated separately on the basis of the average of the daily Calcutta telegraphic transfer rates on London during the month. This equivalent will be less or more than the one at the statutory rate, according as the monthly average exchange rate is more or less than 1 *s.* 6 *d.* per rupee. Up to 1945–6, the difference between the two equivalents was booked in the Indian accounts under the minor head "Loss or gain by exchange" under each major head of revenue and expenditure from revenue in respect of which sterling transactions occur. With effect, however, from 1946–7, the loss or gain by exchange in respect of sterling transactions pertaining to all revenue and service heads, i.e., heads other than Capital heads and heads relating to commercial departments, is adjusted under "57. Miscellaneous" in the case of a loss and "XLVI. Miscellaneous" in the case of a gain, instead of under the individual major heads. When the actual rupee equivalent is more than the statutory equivalent, the excess is booked as a gain if it relates to receipts and as a loss if it relates to expenditure. If it is less, the procedure is reversed.

In respect of the sterling transactions relating to debt, deposit and remittance heads, the adjustment on account of loss or gain by exchange continues to be made under "XLVI. Miscellaneous" as before. If there is a gain, a credit adjustment is made. If there is a loss, it is debited by deduction from receipts.

63. *Extraordinary Charges.*

696. The major head "63. Extraordinary charges" records extraordinary payments which it may be desirable to distinguish from the ordinary expenditure of the Province. 532–533 and 539–546

697. *Charges in India.*—The charges incurred on the free distribution of milk to privileged consumers in the mufassal, on the compensation payable in India to Secretary of State's Officers on termination of their services, and on the establishment and other charges connected with the Small Savings Scheme, Motor Spirit Rationing Scheme, control of Motor Transport, Price Control, Central grain reserve and Sailors', Soldiers' and Airmen's, Boards are debited to this head. The Government of India contribute towards the expenditure on some of these objects at varying rates. The net capital outlay on the State Trading Schemes transferred to the Revenue Account from the Capital head '85. A.' is also debited to this head.

698. *Charges in England.*—The sterling overseas pay of the officers employed on Price control and their leave salaries payable in England including one-fourth of the leave salaries payable in England of the Members of the Board of Revenue are debited to this head.

699. 64-*A. Transfer to Revenue Reserve Fund.*—This major head provides for transfers to the Revenue Reserve Fund from the revenue surplus of any year.

EXPLANATION OF VARIATIONS.

700. 30-*B. Ports and Pilotage.*—The Government took over in 1939 the entire balance in the Minor Ports Fund amounting to about Rs. 45 lakhs promising to make grants-in-aid when required for improvements to minor ports or for other purposes for which the Fund was intended. The budget estimate for 1947–8 provided for a grant to the Fund towards expenditure on Post-war Development schemes relating to improvements to minor ports. As the entire balance previously taken over from the Minor Ports Fund together with compound interest at 3 per cent was returned to the Fund during 1947–8—*see* paragraph 145 above it is not proposed to give any more grants to the Minor Ports Fund from Provincial Revenues. This explains why no provision has been made in revised estimate for 1947–8 and in the budget estimate for 1948–9.

Reference to pages in the Detailed Annual Estimate of Expenditure.

57. *Miscellaneous.*

701. *Irrecoverable temporary loans and advances written-off.*—The increase in the revised estimate for 1947–8 is mainly due to the write-off of certain loans given to Communities eligible for help by the Labour department for the purchase of house-sites. The budget estimate for 1948–9 provides for normal writes-off only.

702. *Contributions.*—The decrease in the revised estimate for 1947–8 is due to smaller provision for payment of contributions to local bodies in aid of general balances, partly offset by the provision for contribution to the Madras City Improvement Trust. The decrease in the budget estimate for 1948–9 is due to smaller provision for contribution to the Madras City Improvement Trust.

703. *Expenditure on refugees.*—The revised estimate for 1947–8 provides for a net expenditure from Provincial Revenues of Rs. 1 lakh for the relief of refugees from Pakistan and Rs. 10,000 for the relief of Madrasi refugees from Hyderabad. The budget estimate for 1948–9 provides for the recovery from the Government of India of the entire expenditure on refugees from Pakistan to be incurred in that year, leaving the expenditure for the relief of refugees from Hyderabad alone (Rs. 10,000) to be met by the Provincial Government. This accounts for the decrease in the budget estimate for 1948–9.

704. *Miscellaneous and unforeseen charges.*—The expenditure on relief works for Burma evacuees in 1947–8 has been less than was anticipated, as it was not found necessary to continue the works throughout the year. Credit has also been taken for a large recovery from the Government of India, with the result that there is a net credit under this head in the revised estimate for 1947–8. The budget estimate for 1948–9 includes Rs. 4·52 lakhs for payment of compensation for lands acquired for relief works.

705. *Expenditure on Bus Service.*—The increase in the estimates is due to the extension of Government Bus service to new routes in Madras City. The budget estimate for 1948–9 also includes provision for contribution to the Depreciation Reserve Fund.

63. *Extraordinary Charges.*

706. *Charges in India.*—The decrease in the revised estimate for 1947–8 is mainly due to the reduction in the net outlay on State Trading Schemes—*see* paragraphs 770 and 772—partly offset by an arrear adjustment of Rs. 52·80 lakhs relating to the supply of milk powder to privileged consumers and the provision of Rs. 4·13 lakhs for compensation payable in India to Secretary of State's Officers on the termination of their services. The increase in the budget estimate for 1948–9 is mainly due to an increase in the net outlay on State Trading Schemes—*see* paragraphs 770 and 772—partly offset by a fall in expenditure on the free distribution of milk to privileged consumers and on price control staff due to the adoption of the policy of decontrolling foodstuffs gradually.

707. 64-A. *Transfer to Revenue Reserve Fund.*—The revised estimate for 1947–8 provides for a contribution of Rs. 255 lakhs to the Revenue Reserve Fund from the anticipated revenue surplus of the year. No amount is proposed to be transferred to the Fund in 1948–9. On the other hand, it is proposed to draw upon the Fund to meet the deficits anticipated in that year.

## Demand XXXII—Civil Defence.

547–562

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 64-B. Civil Defence— | | | | |
| Section I—Expenditure poolable in accordance with the slab system—Gross .. | 5·12 | ·88 | ·76 | .. |
| *Add*—Repayment of excess recovery from the Government of India during previous years .. .. .. .. .. | ·56 | .. | .. | .. |
| **Total—Section I** .. | 5·68 | ·88 | ·76 | .. |
| Section II—Expenditure not covered by the slab system of pool but subject to special allocation .. .. .. .. | 32·72 | 20·48 | 19·15 | .. |
| Section III—Expenditure borne wholly by the Central Government but initially debited to Provincial .. .. .. | ·04 | .. | —·04 | ·02 |
| Section IV—Expenditure borne wholly by the Provincial Government .. .. | ·33 | .. | ·95 | ·49 |
| Lump-sum provision for revision of salaries, etc. .. .. .. .. .. .. | .. | 1·43 | .. | .. |
| Lump-sum provision for revision of the rates of dearness allowance .. .. | .. | .. | ·12 | .. |
| **Grand Total** .. | 38·77 | 22·79 | 20·94 | ·51 |

*Expenditure.*

Reference to pages in the Detailed Annual Estimate of Expenditure.

708. *Section I—Expenditure poolable in accordance with the slab system.*—The expenditure recorded under this section relates to A.R.P. measures for the benefit of the general public. It is pooled and divided in certain proportions according to a slab system between the Provincial and Central Governments. The A.R.P. measures were wound up in 1945-6, following the cessation of hostilities, and only a skeleton staff was retained in 1946–7 for the small amount of work still to be done in winding up the schemes. The expenditure in 1947–8 represents mainly some arrear payments.

709. *Section II—Expenditure not covered by the slab system of pool but subject to special allocation.*—This section comprises the expenditure on War police. Part of the expenditure on War police is met by the Central Government and the recoveries from them are credited as a deduction from the gross expenditure. It has been decided to record the expenditure on War police also under "29. Police" from 1948–9.

710. *Section III—Expenditure borne wholly by the Central Government but initially debited to Provincial.*—This covers the expenditure on certain activities, e.g., organization of food supplies for the Defence Services started at the instance of the Central Government to meet the War situation which is recoverable in full from the Central Government. The expenditure was initially debited to Provincial funds and is being recovered from the Central Government.

711. *Section IV—Expenditure borne wholly by the Provincial Government.*—The expenditure shown under this head related to Civil Representatives with the Army, A.R.P. subsidiary schemes, Cadet training school, etc. These schemes were wound up after the cessation of hostilities in 1945–6.

EXPLANATION OF VARIATIONS.

712. *Section I.*—The revised estimate for 1947–8 provides for some arrear payments and for the expediture incurred on the restoration to their original condition of the private buildings taken over for A.R.P. purposes and on the demolition of the remaining A.R.P. structures. As all payments are expected to be completed in the course of 1947–8, no provision is made in the budget estimate for 1948–9.

713. *Section II.*—The decrease in the revised estimate for 1947–8 is chiefly due to the reduction in the strength of war-time additional police. As the entire expenditure on the war police is to be debited to "29. Police" from 1948–9, no provision has been made in the budget estimate for 1948–9.

714. *Section IV.*—The revised estimate for 1947–8 and the budget estimate for 1948–9 represent mainly the expenditure on works such as demolition of baffle walls, refixation of glass panes, etc., in Government buildings.

## Demand XXXIII—Capital Outlay on Irrigation.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | |
|---|---|---|---|---|---|
| 68. Construction of irrigation, navigation, embankment and drainage works— | | | | | |
| Irrigation works—Productive— | | | | | |
| Works .. .. .. .. | 10·41 | 27·77 | 47·29 | 41·43 | 565–569 |
| Establishment .. .. .. | ·75 | ·90 | 2·58 | 3·06 | |
| *Deduct*—Receipts and recoveries on capital account .. .. .. .. | — ·61 | — ·04 | — ·13 | — ·06 | |
| Contribution from the Central Government in furtherance of Food Production Campaign .. .. .. | —4·89 | — 2·32 | .. | .. | |
| Total—Productive .. | 5·66 | 26·31 | 49·74 | 44·43 | |
| Irrigation works—Unproductive— | | | | | |
| Works .. .. .. .. | 46·99 | 1,78·48 | 1,44·65 | 2,85·20 | |
| Establishment .. .. .. | 7·43 | 14·78 | 10·09 | 12·59 | |
| *Deduct*—Receipts and recoveries on Capital Account—Grants from the Central Government .. .. .. .. | — ·26 | — 38·66 | .. | .. | |
| Other items .. .. .. .. | .. | .. | .. | — ·20 | |
| Tools and plant .. .. .. | ·77 | ·58 | ·50 | ·77 | |
| Suspense .. .. .. .. | —1·42 | 3·19 | — 5·96 | 5·35 | |
| Charges in England .. .. .. | ·03 | 11·13 | 6·85 | 15·25 | |
| Total—Unproductive .. | 53·54 | 1,69·50 | 1,56·13 | 3,18·96 | |
| Lump sum provision for Grow More Food Schemes .. .. .. .. | .. | .. | .. | 38·00 | |
| Lump sum deduction for probable savings. | .. | — 18·71 | .. | — 33·78 | |
| Lump addition for regrant of lapses .. | .. | 8·00 | .. | 5·37 | |
| Grand total .. | 59·20 | 1,85·10 | 2,05·87 | 3,72·98 | |

Reference to pages in the Detailed Annual Estimate of Expenditure.

*Expenditure.*

715. Projects for irrigation, navigation, embankment and drainage for which Capital and Revenue accounts are kept are of two classes—

(1) Productive; and
(2) Unproductive.

Productive public works are works of a remunerative character undertaken for the improvement of the country. Their first cost is usually met from borrowed money and they are expected after a certain period to yield enough revenue to meet the interest charges on the Capital and the cost of working and maintenance—*see* also paragraph 316.

The outlay is sometimes met from revenues or from the Famine Relief Fund—*see* paragraph 316.

Unproductive public works include those which, although not directly remunerative, are intended to guard against expenditure which would otherwise probably be incurred in the future on the relief of the population, and those which are undertaken for the general improvement of the country, or for general administrative purposes.

716. The cost of special establishments for the execution of irrigation projects and the pensionary charges in respect of such special establishments are shown under the minor head 'Establishment'.

717. The cost of special tools and plant, if any, purchased for the use of irrigation projects is shown under the minor head 'Tools and Plant'.

718. The minor head 'Suspense' is reserved for the temporary recording of such transactions as must at once be taken to the account of the sanction or grant concerned, but cannot be cleared finally until a later date, either because the relevant payment, recovery or adjustment is awaited or because it is necessary to keep an effective watch over the values of any stock materials pending their final disposal. Expenditure on stock and other suspense accounts is sanctioned on the understanding that the outlay will be recovered and the temporary debit to suspense ultimately extinguished. The charges under a suspense account are taken in enhancement of the charges under the major head and the recoveries are taken in reduction of the charges. The figures against this minor head show the net effect of all transactions.

719. The receipts and recoveries on Capital account, in so far as they represent recoveries of expenditure previously debited to the Capital major head, are shown under the minor head "Deduct—Receipts and Recoveries on Capital Account".

## Explanation of Variations.

720. *Irrigation works—Productive.*—The increase in the revised estimate for 1947–8 is due to larger expenditure anticipated on works in the Godavari Delta System and the transfer from the unproductive class to the productive class of the work relating to the Romperu drain as it forms part of the productive Kistna Delta System. The decrease in the budget estimate for 1948–9 is due to smaller provision for works under the Godavari Delta System as most of the works have been completed or are nearing completion in 1947–8. The reduction in expenditure due to this cause is partly offset by the larger provision for works under the Cauvery Delta System and for the Romperu drainage work. The budget estimate includes provision for two new works, viz., provision of irrigation facilities to Kanur and other villages in West Godavari district (Rs. 2·94 lakhs) and to the dry lands of Kankatam and Mukkolu villages in Kistna district (Rs. ·11 lakh).

721. *Establishment.*—The increase in the revised estimate for 1947–8 is due to the revision of salaries of the non-gazetted subordinates and payment of house-rent allowances to some of them from January 1947 and the provision made for the establishment for the Romperu drainage work.

722. *Contribution from the Central Government.*—The grants from the Central Government for Grow More Food Schemes are now credited as receipts instead of being shown as a deduction from Capital outlay—*see* paragraph 256 above.

723. *Irrigation works—Unproductive works.*—The decrease in the revised estimate for 1947–8 is due to the transfer of the provision for Romperu drainage work from the unproductive to the productive class as indicated above, and smaller expenditure on the Lower Bhavani Project partly offset by larger expenditure on the Tungabhadra Project. The increase in the budget estimate for 1948–9 is due to larger provision for the Tungabhadra and the Lower Bhavani Projects and the provision of Rs. 1 lakh for a new work, viz., the second stage of the Rallapad and Reddicalva Project.

724. *Establishment.*—The decrease in the revised estimate for 1947–8 is due to the fact that some of the posts were kept unfilled during the year and that the expenditure on the establishment relating to the Romperu drainage is shown under 'Productive'. The budget estimate for 1948–9 provides for the employment of the sanctioned strength of staff.

Reference to pages in the Detailed Annual Estimate of Expenditure.

725. *Deduct—Receipts and recoveries on capital account—Grants from the Central Government.*—The grants from the Central Government towards the expenditure on Post-war Reconstruction Schemes and Grow More Food Schemes are now credited as receipts instead of being shown as a deduction from Capital outlay—*see* paragraph 256. Further, the Government of India are not now making any grant towards the expenditure on the Tungabhadra Project.

726. *Suspense.*—The figures under this head are of a fluctuating nature and represent the net effect of the transactions relating to various works during the year concerned.

727. *Charges in England.*—The estimates represent the cost of stores expected to be obtained from abroad for the Tungabhadra Project in the respective years..

728. *Lump sum provision for Grow More Food Schemes.*—A lump sum provision of Rs. 38 lakhs has been made in the budget estimate for 1948-9 to meet the Capital outlay on Grow More Food Irrigation Schemes to be sanctioned in that year. A list of the schemes that will be considered in utilising this provision is given in the annexure to Appendix II to the Detailed Budget Estimates.

729. *Lump deduction for probable savings.*—This is explained in paragraph 605.

730. *Lump addition for regrant of lapses.*—This is explained in paragraph 608.

**Demand XXXIV—Capital Outlay on Industrial Development**

| | Accounts, 1946-7. | Budget Estimate, 1947-8. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. | |
|---|---|---|---|---|---|
| 72. Capital Outlay on Industrial Development— | | | | | 570 |
| Cinchona .. .. .. | 22·59 | 35·08 | 23·50 | 35·46 | |
| *Deduct*—Amount recoverable from the Government of India .. | — 8·88 | — 6·45 | — 5·09 | — 4·79 | |
| Investments in the shares of commercial concerns .. .. .. | .. | .. | 25·00 | .. | |
| Manufacture of vegetable ghee .. | ·27 | 6·33 | 8·90 | ·22 | |
| Purchase of shares in the Industrial Finance Corporation .. .. | .. | 51·00 | .. | 51·00 | |
| Lump sum provision for Capital outlay on new industrial concerns to be started by the Government .. | .. | 50·00 | .. | .. | |
| Charges in England .. .. | .. | 2·50 | 1·12 | 3·15 | |
| Total .. | 13·98 | 1,38·46 | 53·43 | 85·04 | |

731. Capital expenditure on the following items financed from sources other than current revenues is shown under this head :—

(*a*) Expenditure relating to the existing Government commercial undertakings :—

(1) The Kerala Soap Institute, Calicut ;

(2) The Industrial Engineering Workshops, Madras ;

(3) The Government Cinchona Plantations on the Nilgiris and the Anamalais ;

(4) The Hydrogenation Factory at Calicut.

(*b*) Expenditure on the purchase of shares of a Fertiliser Factory under construction by the Central Government in Sindhri (Bihar) and of an Industrial Finance Corporation proposed to be established in this Province.

(*c*) Expenditure connected with the scheme for the nationalization of basic industries such as cement and soda ash.

As the Kerala Soap Institute and the Industrial Engineering Workshops were fully developed some years ago, the small amount of new capital invested in their further development in recent years has been financed either from current revenues or from the amounts at the credit of their respective depreciation reserves for renewals and replacements.

The expenditure on the maintenance and replantation of old areas in the Government Cinchona Plantations is financed either from current revenues or from the amounts at the credit of their depreciation reserves for renewals and replacements. Provision for expenditure on the planting of fresh areas with cinchona, the purchase of equipment and the construction of permanent buildings in connexion with the vegetative propagation of cinchona, the construction of a modern quinine factory and hospital buildings on the Anamalais, the laying out of roads and the provision of permanent quarters and protected water-supply for the staff and labourers is made under the present capital head "72. Capital Outlay on Industrial Development." The Central Government reimburse 75 per cent of the expenditure on cinchona cultivation by the short-term method, including cost of plantation staff, the entire expenditure on temporary buildings, 50 per cent of the cost of permanent buildings and 75 per cent of the cost of roads and bridges. No contribution is received from them on account of the modern quinine factory and the permanent buildings connected with it.

Reference to pages in the Detailed Annual Estimate of Expenditure.

732. One special feature in respect of the Kerala Soap Institute, the Industrial Engineering Workshops and the Hydrogenation Factory at Calicut and the Cinchona Plantations is as follows :—

The cumulative Capital outlay adopted for the purpose of calculating interest on it —*see* paragraph 362—takes into account the net profit or loss in respect of the concern in each year. If the result is a profit, the Capital outlay is increased by the amount of the profit; if the result is a loss, the Capital outlay is reduced by that amount. This is only for *pro forma* purposes for calculating the interest. No credit or debit adjustment is made on this account under the head " 72. Capital Outlay on Industrial Development."

### Explanation of Variations.

733. *Cinchona.*—The decrease in the revised estimate for 1947–8 is due mainly to slower progress with expenditure on the scheme for the construction of a modern quinine factory and buildings for a hospital on the Anamalais owing to the difficulty in obtaining steel and other building materials, to the slackness on the part of certain contractors in executing the works entrusted to them and to the postponement of certain works. The budget estimate for 1948–9 provides for the completion of the quinine factory and hospital buildings and for better progress on buildings and roads.

734. *Deduct—Amount recoverable from the Government of India.*—The reduction is due mainly to decrease in the expenditure in respect of which a share is recoverable from the Government of India.

735. *Investments in the shares of commercial concerns.*—The revised estimate for 1947–8 provides for the purchase of shares in the ammonium sulphate factory under construction by the Central Government at Sindhri, (Bihar) as the provision made in 1946–7 was not utilised.

736. *Manufacture of vegetable ghee.*—The increase in the revised estimate for 1947–8 is due to large provision made for machinery to be purchased. The absence of such provision accounts for the decrease in the budget estimate for 1948–9.

737. *Purchase of shares in the Industrial Finance Corporation.*—The Industrial Finance Corporation is not likely to come into existence in 1947–8. The necessary povision has been made in the budget estimate for 1948–9 retaining only a token sum of Rs. 100 in the revised estimate for 1947–8.

738. *Lump sum provision for Capital Outlay on new Industrial concerns to be started by the Government.*—A lump sum provision of Rs. 50 lakhs was made in the budget estimate for 1947–8 for the purpose of starting Government units in basic industries such as the manufacture of cement, soda-ash, etc. As no definite scheme has yet been prepared or is likely to be prepared in the near future, no provision has been made either in the revised estimate for 1947–8 or in the budget estimate for 1948–9.

739. *Charges in England.*—The reduction in the revised estimate for 1947–8 is due to the fact that certain plant and machinery ordered from England are not yet available. The budget estimate for 1948–9 provides for larger expenditure on the purchase of plant and machinery required for the Hydrogenation Factory, Calicut.

## Demand XXXV—Civil Works outside the Revenue Account.

571

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| 81. Capital Account of Civil Works outside the Revenue Account – Original Works— | | | | |
| Buildings .. .. .. | 9·41 | 90·55 | 19·62 | 85·88 |
| Lump-sum deduction for probable savings .. .. .. | .. | —4·18 | .. | —7·20 |
| Lump addition for regrant of lapses .. | .. | ·05 | .. | ·05 |
| **Total** .. | **9·41** | **86·42** | **19·62** | **78·73** |

740. An individual work, a group of works which are inter-dependent or a comprehensive programme of works relating to a single object or necessitated by a single cause may be treated as " one scheme " and debited to this Capital head, if the total estimated cost is so large that it cannot reasonably be financed from current revenues. The cost of a scheme is not debited to this head unless it is more than Rs. 5 lakhs. This Demand includes the works outlay on such schemes. The establishment and tools and plant charges which are debited to this head after the close of the year are included in Demand XXV. Civil Works—Establishment and Tools and Plant, as explained in paragraph 614.

741. The schemes the cost of which is debited to this Capital head are—

Works in progress—

(1) Extension to the Secretariat buildings.

(2) Comprehensive housing scheme for the Police.

(3) Building for the new college for Muslim girls at Madras.

(4) Additional buildings for the opening of B.Sc. courses in the Government Muhammadan College, Madras.

Reference to pages in the Detailed Annual Estimate of Expenditure.

(5) The Trichinopoly Hospital.
(6) The Madura Hospital.
(7) The Tuticorin Hospital.
(8) The Calicut Hospital.
(9) The construction of an out-patient block, maternity block, X-ray block, twin operation theatre, kitchen and children's ward, reconstruction of the preregistration block and extension to the Pathological block in the Vizagapatam Hospital.
(10) Construction of Nurses' Home for members of the nursing staff of the General Hospital, Madras.
(11) Quarters for the nursing staff of the King George Hospital, Vizagapatam.
(12) Construction of Anatomy, Physiology and Pharmacology blocks in the Stanley Medical College, Madras.
(13) Buildings for the office of the Director of Public Health, Madras.
(14) Buildings for the Agricultural College at Bapatla.
(15) Additions and alterations to the Veterinary College buildings at Madras.

New works—
(1) Construction of additional huts in the Police lines attached to the Criminal Investigation Department, Madras.
(2) Construction of out-post buildings and line huts for 1 head constable and 4 constables at Kilkudi, Ramnad district.
(3) Provision of additional accommodation and quarters for 1 Inspector in the Flower Bazaar Police Station.
(4) Construction of quarters for 4 Sub-Inspectors of the Madras City Police in Nallanna Mudali Street, Royapetta.
(5) Construction of huts for 4 head constables and 39 constables on the vacant sites in Kilpauk Police lines and Headquarters Horse lines.
(6) Construction of buildings for basic training schools.
(7) Reconstruction of Headquarters Hospital, Ellore.
(8) Improvements to the King Institute, Guindy.
(9) Buildings for the Government Arts College, Rajahmundry.

742. *Lump-sum deduction for probable savings.*—This is explained in paragraph 605.

743. *Lump addition for re-grant of lapses.*—This is explained in paragraph 608.

EXPLANATION OF VARIATIONS.

744. The decrease in the revised estimate for 1947–8 is due mainly to lapses in the provision for certain building schemes, notably under Medical, owing to delay in the preparation of detailed plans and estimates for new works and the revised estimates for works in progress and to the postponement of some works. The budget estimate for 1948–9 anticipates better progress on buildings under construction. It also provides for the new works mentioned in paragraph 741 above. As the provision of Rs. 6 lakhs made in the budget estimate for 1947–8 for the construction of buildings for the Government Arts College at Rajahmundry is not likely to be utilized in that year, it has been repeated in the budget estimate for 1948–9.

## Demand XXXVI—Capital Outlay on Electricity Schemes.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | |
|---|---|---|---|---|---|
| 81-A. Capital Outlay on Electricity Schemes— | | | | | 572-594 |
| Pykara Hydro-electric Scheme .. .. | 45·13 | 1,08·36 | 1,04·44 | 2,01·20 | |
| Mettur Hydro-electric Scheme .. .. | 20·27 | 1,00·09 | 61·34 | 73·41 | |
| Papanasam Hydro-electric Scheme .. .. | 17·54 | 62·11 | 54·91 | 41·75 | |
| Kollegal Hydro-electric Scheme .. .. | .. | ·71 | ·71 | 1·15 | |
| Machkund Hydro-electric Scheme .. .. | 3·32 | 61·12 | 18·28 | 51·87 | |
| Ceded Districts Scheme .. .. .. | ·55 | 29·75 | 13·31 | 25·00 | |
| Vizagapatam Thermal Scheme .. .. | 2·46 | 28·12 | 6·08 | 6·85 | |
| Bezwada Thermal Scheme .. .. .. | 2·12 | 15·66 | 11·66 | 15·40 | |
| Cocanada Thermal Scheme .. .. .. | ·18 | 4·77 | ·09 | 4·22 | |
| West Godavari District Electrification Scheme .. .. .. .. .. | — ·12 | ·08 | ·05 | 2·02 | |
| Kurnool Thermal Scheme .. .. .. | 1·12 | 3·99 | 1·60 | 2·77 | |
| Madras Thermal Scheme .. .. .. | .. | (a) | 1,33·42 | ·01 | |
| Madras Power-Station Extension .. .. | 1·40 | 49·32 | 34·96 | 87·19 | |
| Rajahmundry-Samalkot Extension Scheme. | 6·88 | 33·39 | 30·83 | 32·72 | |
| Lump-sum deduction for probable savings.. | .. | — 24·86 | .. | — 51·83 | |
| **Total** .. | 1,00·85 | 4,72·61 | 4,71·68 | 4,93·73 | |

(a) Rs. 100 (token sum).

Reference to pages in the Detailed Annual Estimate of Expenditure.

*Expenditure.*

745. Expenditure of a Capital nature on hydro-electric and thermo-electric schemes during the construction period and the subsequent expansion is debited to this major head. Expenditure on ordinary extensions and improvements, which are not of the nature of expansion but are intended to improve the service, is debited to the head " XLI. Receipts from electricity schemes—Working expenses," included in Grant XXVII. Electricity—*see* paragraph 625.

Separate accounts of Capital outlay are maintained for each major scheme. They show the expenditure under the minor heads " Works," " Establishment " " Tools and Plant," " Suspense " and " Receipts and Recoveries on Capital account." Under the head " Works " is shown all expenditure on the work (except that coming under Establishment and Tools and Plant) including the cost of materials and labour. The cost of the establishments employed for the execution of the scheme including the cost of supervision is shown under the minor head " Establishment ", while the cost of special tools and plant and other similar materials is shown under the head " Tools and Plant ". All receipts realized from the project during the construction period, i.e., before operation accounts are opened, are credited under the head " Receipts and Recoveries on Capital Account " and taken in reduction of the Capital expenditure.

The Capital outlay on post-war development schemes relating to Electricity is also included under this major head.

EXPLANATION OF VARIATIONS.

746. *Pykara Hydro-electric Scheme.*—The decrease in the revised estimate for 1947–8 is due to smaller expenditure on the Moyar Scheme and on the third and final stage of the Pykara plant extensions, owing to the difficulty in procuring labour and materials, partly offset by increased expenditure on new extensions for supply of power to agriculturists.

The Budget Estimate for 1948–9 provides for the following items :—

| | RS. LAKHS. |
|---|---|
| Moyar Scheme .. .. .. .. .. .. .. | 124·62 |
| Pykara Plant extensions III and Final Stage .. .. .. .. | 30·93 |
| Extension lines for distribution of power in the Pykara System .. .. | 8·32 |
| Supply of Pykara power to the West Coast .. .. .. .. | 9·14 |
| Lump-sum provision for the construction of transmission lines and other works for supply of power to intending consumers .. .. .. | 10·00 |
| Other miscellaneous items (construction of quarters, provision of fire protection equipment, English stores, etc.) .. .. .. .. .. | 18·19 |
| Total .. | 2,01·20 |

747. *Mettur Hydro-electric Scheme.*—The large decrease in the revised estimate for 1947–8 is due mainly to the carry-over of certain contract payments to 1948–9 owing to the late arrival of equipments and smaller expenditure on extension lines for distribution of power in the system owing to the shortage of electric materials.

The budget estimate for 1948–9 provides for the following items :—

| | RS. LAKHS. |
|---|---|
| Madras-Mettur inter-connexion .. .. .. .. .. .. | 14·35 |
| Extension of power to Kuppam .. .. .. .. .. | 1·48 |
| Extension of supply from Erode to Trichinopoly and Dalmiapuram .. | 1·43 |
| Extension of distribution lines in the Mettur System .. .. .. | 22·40 |
| Lump-sum provision for the construction of transmission lines and other works for supply of power to intending consumers .. .. .. | 20·00 |
| Chingleput-Conjeeveram-Arkonam extension .. .. .. .. | 8·60 |
| Other miscellaneous items .. .. .. .. .. .. | 5·15 |
| Total .. | 73·41 |

748. *Papanasam Hydro-electric Scheme.*—The decrease in the revised estimate for 1947–8 is due mainly to the carry-over of expenditure on certain works to 1948–9 owing to the delay in the receipt of materials and the postponement of some works to next year for want of materials. The budget estimate for 1948-9 provides for the following items :—

| | RS. LAKHS. |
|---|---|
| Papanasam plant extensions II stage .. .. .. .. | 15·22 |
| Madura Thermal Station .. .. .. .. .. .. | 11·28 |
| Construction of 66 KV line from Madura to Tirumangalam, Rajapalayam and Tenkasi .. .. .. .. .. .. .. | 4·51 |
| Distribution of power in the Papanasam System .. .. .. | 6·08 |
| Supply of power to Virudhunagar and Rajapalayam .. .. .. | 1·74 |
| Other miscellaneous items .. .. .. .. .. .. | 2·92 |
| Total .. | 41·75 |

749. *Machkund Hydro-electric Scheme.*—The decrease in the revised estimate for 1947–8 is due mainly to the postponement of certain works to 1948–9 owing to the delay in land acquisition and in the receipt of necessary tools and plant. The budget estimate for 1948–9 provides for the Madras Government's share of the expenditure on the works common to both Madras and Orissa Provinces and for expenditure on transmission lines in the Province of Madras.

Reference to pages in the Detailed Annual Estimate of Expenditure.

750. *Ceded Districts Scheme.*—The decrease in the revised estimate for 1947–8 is due to the slow progress of works owing to delay in the receipt of materials. The budget estimate for 1948–9 provides for the expenditure anticipated on the scheme in 1948–9.

751. *Vizagapatam Thermal Scheme.*— The decrease in the revised estimate for 1947–8 is due to the slow progress of works on the Vizagapatam power-house extensions scheme and to the postponement of many extension lines for the distribution of power in the Vizagapatam Thermal area for want of materials. The budget estimate for 1948–9 provides for the following items :—

| | RS. LAKHS. |
|---|---|
| Vizagapatam power-house extensions .. .. .. .. .. | 1·54 |
| Distribution of power in the Vizagapatam thermal area .. .. | 5·00 |
| Other miscellaneous items .. .. .. .. .. .. | ·31 |
| Total .. | 6·85 |

752. *Bezwada Thermal Scheme.*—The decrease in the revised estimate for 1947–8 is due to smaller expenditure on new extensions. The budget estimate for 1948–9 includes larger provision for new extension schemes and for cost of stores and other equipment ordered from abroad.

753. *Cocanada Thermal Scheme.*—The provision made in the budget estimate for 1947–8 for the cost of additional generating sets was not utilized ; and no new extensions were undertaken during the year owing to the limited capacity of the station.

The budget estimate for 1948–9 provides for the adjustment of the cost of the additional generating sets and for new extension lines.

754. *West Godavari District Electrification Scheme.*—The budget estimate for 1948–9 includes provision for the construction of transmission lines and other works, which, it is expected, will be taken up in 1948–9.

755. *Kurnool Thermal Scheme.*— The decrease in the revised estimate for 1947–8 is due to the postponement of the erection of the new generating sets to 1948–9. The budget estimate for 1948–9 provides for the erection of the generating sets and for the anticipated expenditure on repairs to transformers, sub-stations, etc.

756. *Madras Thermal Scheme.*—The revised estimate for 1947–8 provides for the lump sum payment made to the Madras Electric Supply Corporation when the undertaking was taken over by the Government on the 29th August 1947 and for the payment made to Messrs. Merz and McLellan towards fees for valuing work. The budget estimate for 1948–9 includes only a token provision as the negotiations for the settlement of the price of the undertaking have not yet been completed.

757. *Madras Power-station Extension.*—The decrease in the revised estimate for 1947–8 is due to the slow progress of construction works. The budget estimate for 1948–9 provides for the balance of the expenditure on construction works.

758. *Rajahmundry-Samalkot Extension Scheme.*—The decrease in the revised estimate for 1947–8 is due to smaller expenditure on the Bezwada Hydro-station owing to the delay in land acquisition. The budget estimate for 1948–9 provides for the balance of the expenditure on civil works, including payments to contractors, and for the construction of telephone lines.

759. *Lump sum deduction for probable savings.*—In order to prevent lapses in the budget provision, credit is taken in the budget estimate for 1948–9 for probable savings at five per cent of the total outlay except in the case of the Moyar Scheme, for which a higher percentage (viz., 25 per cent) is adopted in view of the large outlay.

760. A note by the Chief Engineer for Electricity on the progress made on Electricity schemes during 1947–8 and the work which the department proposes to execute in 1948–9 is printed below.

## NOTE BY THE CHIEF ENGINEER FOR ELECTRICITY ON ELECTRICITY SCHEMES.

### Progress made in 1947–8.

*General.*

Important features during 1947–8 in the work of the department are—

(1) The operation and maintenance of all the systems of the department has been satisfactory and there has been steady development of load and revenue in spite of the department being unable to meet the demand due to shortages of materials.

Reference to pages in the Detailed Annual Estimate of Expenditure.

(2) The water conditions during the year in the Mettur and Papanasam reservoirs were satisfactory up to the end of October 1947. But due to the total failure of North-East Monsoon the lakes did not get filled up but were depleted all the more on account of increased irrigation draft, with the result power shortage is expected to occur during the coming summer months. Necessary steps have already been contemplated to enforce staggering and/or restrictions to meet the shortage of power, if water conditions so warrant.

(3) The Madras Electric Supply undertaking was taken over by Government on the 29th August 1947 and an amount of Rs. 1,33,33,333 has been paid to the Madras Electric Supply Corporation as part payment towards the value of the undertaking pending valuation by Messrs. Merz and McLellan.

The checking of the inventory of assets handed over by the Madras Electric Supply Corporation was completed and the valuation of the undertaking is in progress by the Common Valuers.

The following schemes have been sanctioned during the year :—

(i) Extension of 66 K.V. supply from Erode to Trichinopoly and Dalmianagar.

(ii) 66/110 K.V. Extensions from Erode to Salem.

(iii) Madura-Thirumangalam-Rajapalayam-Tenkasi 66 K.V. line with telephone line and three sub-stations.

(iv) Tanjore-Mayavaram-Chidambaram Extensions.

(v) Hindupur Distribution Scheme.

The total expenditure on capital works during the current year is expected to be about Rs. 5 crores against Rs. 100·85 lakhs in 1946–7. The capital expenditure in 1948–9 is expected to be Rs. 493·73 lakhs.

The total revenue by sale of power, etc., is expected to be Rs. 178·03 lakhs in the current year against Rs. 125·14 lakhs in 1946–7. The revenue anticipated in 1948–9 is Rs. 229·37 lakhs.

*The Pykara Electricity System.*—1947–8 is the fifteenth year of operation. The Power Station continued to function satisfactorily and the transmission lines, sub-stations and distribution lines were maintained in good condition. The demand and power consumption in the Textile Mills have decreased on account of strikes and lock-outs, while there has practically been nil consumption in the Cordite Factory.

The peak load of the System was 32,050 K.W. as against 27,700 K.W. in 1946–7. The gross revenue by sale of power, etc., is expected to be Rs. 57·68 lakhs and that in 1948–9 Rs. 64·03 lakhs.

Two 5,000 K.V.A. transformers were commissioned at the Singara Power Station for use on the West Coast Extension. Three 1,750 K.V.A. transformers were also commissioned at Sembatti-sub-station. Supply to Calicut and Cannanore was changed over to 66 K.V. The Sembatti-Batlagundu-Periyakulam-Theni-Bodi feeder was changed over from 11 K.V. to 22 K.V. and the change over of Periyanaickenpalam lines to 22 K.V. was also completed.

The construction of quarters at Udumalpet and Coimbatore was completed.

Supplies to agricultural services are being given top-priority and in furtherance of this programme three commercial *cum* construction subdivisions have recently been constituted.

High tension supply was given to four new consumers including the Cannanore Licensee.

The structural extensions, plinth, etc., for the erection of the eighth 5,000 K.V.A. transformer, have all been completed at the Coimbatore Receiving station and the transformer which is expected to be received from the United Kingdom shortly, will be erected and commissioned in 1947–8.

*Moyar Hydro-electric Scheme.*—The formation of camps and roads at Moyar and Masinigudi has almost been completed and the Moyar circle office moved to the camp site. Civil Works in progress on flumes, Maravakandi Dam, Forebay, Head Works, grading penstock, etc., are hampered due to delay in supply of materials and transport difficulties.

Orders for the supply of generating machinery, transformers, penstock valves, haulage track and winches, etc., have been placed. The contractors for the fabrication of L.P.P.L. and penstock have erected their workshops at site. Supply of steel for the pipes is uncertain, due to transport by rail being very much restricted.

Parts of the fabricated towers for the Moyar-Erode 110 K.V. line received at rail heads are being transported to site. The contractors for the line are expected to begin work shortly.

*Pykara Plant Extensions III Stage.*—Most of the buildings and roads have been completed. Works preliminary to the construction of the Dam such as coffer dam, approach roads, track lines, erection of crushers, etc., are nearing completion. Excavation for foundations of the Dam is in progress. Orders for hydro-electric pipes and gates and meters have been placed.

Reference to pages in the Detailed Annual Estimate of Expenditure.

*The Mettur Electricity System.*—This is the tenth year of operation. The installed capacity in the station has been increased to 50,000 K.V.A. by the addition of the fourth 12,500 K.V.A. in 1946–7.

Water conditions during year were very satisfactory up to the end of October 1947. But due to the total failure of the North-east monsoon, the level dropped rapidly and power shortage is expected during the coming summer months. Necessary steps have already been contemplated to enforce staggering and/or restrictions to meet the shortage of power.

The civil and hydraulic works at the generating station and all sub-stations were maintained satisfactorily.

There was a fire accident on 9th December 1947 at Mettur Generating station due to the bursting of the main 11 K.V. Industrial cable causing damage to the neighbouring cables. This occurred when the Pykara and Mettur systems were in parallel operation and there was interruption of supply to the whole system for a short time. Fortunately the damage was not serious. Rectification was attended to promptly and normal conditions restored.

The peak load of the system was 29,700 K.W. as against 22,400 K.W. in 1946-7 and the generation at the Mettur Power House is expected to be 141 million units. The gross revenue by sale of power, etc., is expected to be Rs. 47·88 lakhs and that in 1948–9 Rs. 54·24 lakhs. About Rs. 1,00,000 is payable to the Irrigation Department during the year for water drawn from the Mettur Reservoir for hydro-electric purposes. This is the fifth payment of its kind since the commissioning of the Mettur Power House.

Due to inadequate power transformer capacities, available spare units were connected in parallel in the following sub-stations :—

(1) Third 500 K.V.A. transformer at Papanasam sub-station has been paralleled with other units.

(2) Fourth 1,750 K.V.A. tranformer at Villupuram sub-station has been paralleled with other units.

(3) One 500 K.V.A. transformer in place of 250 K.V.A. at Tiruppattur sub-station.

(4) Three numbers 750 K.V.A. transformers instead of two numbers 500 K.V.A. at Karur sub-station.

Installation of 1,000 K.V.A 11 K.V. Voltage Regulators was compeleted at Conjeeveram sub-station on the Chingleput feeder. 2,500 K.V.A. 22 K.V. Voltage Regulators are being installed at Salem sub-station and the Pondicherry end of the 22 K.V. feeder.

To meet the increasing demand all the available spare units are being connected in parallel in several sub-stations and new units added wherever possible.

Supply was given to 417 pump-sets aggregating 2,175·5 H.P., during this year. Supply was also made available for 201 pump-sets totalling 1,032 H.P. but the parties have not been able to take supply for want of pump-sets and accessories.

The total out-turn at Mettur Workshops was 9 7 lakhs for the whole year. About 326 towers have been delivered for the Bezwada, Rajahmundry line and major line materials are being manufactured to meet the whole departmental needs.

*Madras-Mettur Inter-connexion Scheme.*—Construction of sub-station quarters is in various stages of progress. Tower erection for the transmission line is in progress. As for the telephone line, confirmation of the route is awaited from the Postal authorities before commencing the work.

*Extension to Kuppam.*—Construction work was to a certain extent delayed by the out-break of plague at Kuppam and also due to non-delivery of important line materials.

*Erode-Salem and Erode-Trichinopoly-Dalmianagar Extensions.*—Reconnaissance of the line is in progress.

*Tanjore-Mayavaram-Chidambaram Extensions.*—Reconnaissance survey work will be taken up.

*The Papanasam Electricity System.*—This is the fourth year of operation. Supply in the system was satisfactory.

As the North-east monsoon failed completely, water had to be issued for Irrigation purposes and the water conditions for power generation are very acute. Restriction measures are being proposed and brought into force to tide over the difficult period.

The system peak load rose to 15,300 K.W. The gross revenue by sale of power, etc., is expected to be Rs. 24·37 lakhs this year and Rs. 26·55 lakhs in 1948–9 as against Rs. 19·67 lakhs in 1946–7.

Several agricultural extensions were completed during the year.

The Madura-Kovilpatti 66 K.V. II circuit extensions were completed and handed over to the operation branch. Due to the non-receipt of certain relays and other equipment, and to the extension work at Virudhunagar sub-station not having been completed the second circuit has not yet been commissioned. The extension works at Madura sub-station for the above are in progress.

One 1,250 K.V.A. was commissioned at Virudhunagar.

Reference to pages in the Detailed Annual Estimate of Expenditure.

*Papanasam Plant Extension—II Stage.*—Civil works connected with the surplus gate works were completed. Gate parts are being received and erection has just been taken up. Penstock pipes have been manufactured except for expansion joints. Manufacture of L.P.P.L. pipes and erection of Penstock pipes are in progress. Concreting transformer plinth and cable ducts is nearing completion for the fourth transformer. Construction of certain additional permanent quarters has been taken up.

*Madura Thermal Scheme.*—Construction of staff quarters and other buildings is in progress and is expected to be completed before 31st March 1948. The excavation for foundations for the Power House is completed and pile driving is in progress. The 11 K.V. line for construction power has been surveyed and is expected to be erected before March 1948.

*Madura-Thirumangalam-Rajapalayam-Tenkasi 66 K.V. line.*—The survey work is expected to be taken up shortly after the staff is posted.

*Machkand Hydro-Electric Scheme.*—Demarcation of boundary for acquisition of land required for the Project has been completed and survey of villages is in progress. Construction of temporary hutments has been completed and construction of regular camp buildings taken up. Works on temporary water-supply, construction power house, store shed at rail head, anti-malarial measures and preliminary exploration in Diversion Dam, Intake flume channel, etc., are in progress.

A 22 K.W. set for initial construction power and camp supply has been installed. Orders for supply of filter and other machinery and tools and plant have been placed and many of these have already arrived.

The survey for the Transmission Line from Vizagapatam to Machkand and Vizaga-patam to Rajahmundry is in progress.

*The Andhra System.*

*Vizagapatam Thermal Scheme.*—This is the ninth year of operation of the scheme. The power station continued to function satisfactorily.

The extension of supply to Chittivalasa Jute Mills was completed and supply given. The Mills have not however been able to take the full load, due to the non-receipt of transformers.

Four H.T. services were given during the year. The new extension schemes taken up are almost completed but the services were not connected as the parties are not ready to take the supply due to non-availability of materials.

The peak load on the station reached 2,000 K.W. The gross revenue earned is expected to be Rs. 6·51 lakhs for the current year and Rs. 8·71 lakhs for 1948–9, against Rs. 5·28 lakhs in 1946–7.

*Vizagapatam Power House Extension.*—The Vizagapatam Power House Extension Scheme sanctioned for the erection of the fourth generating set and V boiler at Vizaga-patam is in progress. The boiler materials have arrived at site and the civil works are in progress. A construction sub-division is functioning in the Vizagapatam Power House, and it is entrusted with all the works relating to the Power House Extension Scheme.

*Bezwada Thermal Scheme.*—1947–8 is the ninth year of operation of the scheme. The operation and maintenance of the power station, transmission lines and sub-stations were satisfactory.

The relief arrangement of purchase of power from Kistna Cement Works continues. Four extension schemes sanctioned last year were completed and six are nearing completion during the year.

The peak load during the year was 3,210 K.W. Revenue by sale of power, etc., in 1947–8 is expected to be Rs. 7·79 lakhs and that in 1948–9 Rs. 10·02 lakhs against Rs. 6·55 lakhs in 1946–7.

*Bezwada-Rajahmundry-Samalkot Extensions.*—The drawings for the Power House extensions have been finalised and work on the extension is taken up. Dismantling of the old Municipal Power House up to floor level has been completed. The construction of Divisional Electrical Engineer's quarters at Bezwada is in progress. Staff quarters at Rajahmundry and Samalkot are nearing completion. Work on the Godavari River crossing and erection work of the 110 K.V. line by the contractors are in progress. Some transformers for the above line have been received.

The work on the 33 K.V. line from Rajahmundry Hydro sub-station to Dwarapudi and Dwarapudi to Tapeswaram is in fair progress.

One 75 K.W. oil engine set was erected at Bobbarlanka and power given to Messrs. Gannon Dunkerly, contractors, for Godavari River crossing work.

*Cocanada Thermal Scheme.*—This is the eighth year of operation of the scheme. The operation and maintenance of the station were satisfactory, but due to the limited capacity of the station no new extensions were undertaken during the year. One 345 K.W. set is proposed to be added to the existing units for increasing the capacity of the station. The installation of the new set is expected to be completed by about April 1948.

Reference to pages in the Detailed Annual Estimate of Expenditure.

The peak load in the station reached 460 K.W. The revenue by sale of power, etc., during the current year is expected to be Rs. 1·49 lakhs and that in 1948–9 Rs. 1·81 lakhs against 1·24 lakhs in 1946–7.

*West Godavari Electrification Scheme.*—The dead lines and the poles were kept under watch.

*Kurnool Thermal Scheme.*—The operation and maintenance of the station were satisfactory. The erection of 150 K.W. set was completed and new services are being given.

The revenue by sale of power, etc., this year is expected to be Rs. 0·64 lakh and that in 1948–9 Rs. 0·77 lakh. The peak load on the station reached 128 K.W.

*The Madras Electricity Scheme.*—The Madras Electric Supply Corporation undertaking was taken over by the Government on the 29th August 1947, and is being run under Government management from that date.

The Basin Bridge Power Station functioned satisfactorily and sub-stations, H.T. Lines and distributors were maintained satisfactorily.

The peak load of the system is gradually increasing and has reached 21,400 K.W. in December 1947. During peak load hours in morning and evening, the Villivakkam Emergency station was run and this afforded relief to the extent of 1,200 K.W. for about four hours every day except on Sundays and other low load days.

The following important construction works are on hand and likely to be completed by 31st March 1948 :—

(1) Repairs to forced draught Cooling tower No. 1, Basin Bridge station.

(2) Rivetment to sides of the Cooling Pond.

The following important works in progress are likely to be continued beyond the 31st March 1948 :—

(1) Construction of filter beds and erection of pump houses at Basin Bridge station.

(2) Construction of Westcott Road Rectifier S.S.

A number of proposals for domestic, industrial and agricultural loads were examined. More than 4,000 applications for domestic services and 400 applications for industrial loads are being dealt with according to their priority.

From the time of taking over of the undertaking by Government up to the end of 1947, 491 lighting services, 14 Power services and 17 temporary services were connected up. The rate of effecting services is limited by the dearth of service connexion materials. Several extension proposals, viz., Poonamallee, Thirumangalam, etc., are being investigated.

The gross revenue by sale of power from 29th August 1947 to end of the year 1947–8 is expected to be Rs. 31·68 lakhs and that for the year 1948–9 Rs. 63·25 lakhs.

*Madras Plant Extensions.*—The preliminary works of the 'B' station extensions are fast progressing. The 'B' station site is being cleared and the construction of the approach road has been taken up. Contracts for the various items like switchgear, piling foundation, etc., have been awarded to the various firms. The piling contractors are expected at site to commence work. The first shipment of boiler parts are expected at any time. Arrangements for laying new railway sidings, storage of construction materials, and for acquiring additional lands near the power station are being made.

*Transportable Station.*—In order to meet the heavy demand for power in Madras City and suburbs, Government sanctioned the purchase and erection of 2 numbers 2,500 K.W. transportable turboalternator sets at Basin Bridge and the plant arrived in May 1947. The erection work was commenced in June 1947 and is almost complete. This transportable power station will be sanctioned shortly and a substantial relief of about 4,000 K.W. is expected.

*Ceded Districts Scheme.*—The survey and transmission line route has been completed and the contractors have started their work in the reach between Mysore border and Hospet. Tree and jungle clearance in some of the sections is in progress. The Post and Telegraph Department has completed the survey for the telephone line up to Hospet. Land acquisition proposals for the several sub-stations are in various stages of progress and construction of the sub-stations will be taken up soon.

Investigation of the location of forebay, etc., in connexion with the second stage development of the Tungabhadra Project was carried on.

*Nellore Thermal Scheme.*—This scheme has not yet been sanctioned. Pending sanction land acquisition proposals are being initiated.

## Programme of Work for 1948–9.

*The Pykara Electricity System.*—In addition to normal operation and maintenance of the system, the following works will be taken up for execution :—

(1) Construction of quarters at Dindigul, Theni and Singara, Ubbathalai and Adderly.

(2) Extension of new repair house at Coimbatore Receiving Station.

Reference to pages in the Detailed Annual Estimate of Expenditure.

(3) Provision of Buchholz relays for Power Transformers of over 3,000 K.V.A. capacity.

(4) Mulsifyre Fire protection for the Pykara Power-house and Coimbatore Receiving Station.

(5) Additional 11 K.V. kiosk for rural line at Coimbatore.

(6) Acquisition of land for construction of quarters at Coimbatore.

(7) Improvement to mill lines, Coimbatore.

(8) Bridging of the gap between Somanur and Pumalur and the gap between Tiruppur and Palladam.

To meet the increasing demand for power, several major and minor extensions for supply of power which are either under sanction or under investigation are expected to be taken up and completed.

*Pykara Plant Extensions—III Stage.*—Excavation will be in full swing and masonry work in the right flank of the river will be started during the dry season. Since contract for manufacture and supply of Pykara 4th penstock including valves, etc., and for the spillway gate for Pykara Dam has been placed, manufacture will be in progress during the year.

*Moyar Hydro-Electric Scheme.*—Most of the Civil works are expected to be completed. Erection work on Pykara-Moyar-Erode line by the contractors and the construction of substation buildings will be in progress. The erection of the telephone line, to be done by Post and Telegraph Department is expected to be completed.

*The Mettur Electricity System.*—Besides normal maintenance and operation of the System the following works will be taken up :—

(1) 110 K.V. changeover of Mettur-Singarappet and Mettur-Erode 66 K V lines including the diversion of the telephone lines.

(2) Transformer changes within the system.

(3) Construction of additional quarters at Mettur and other stations.

(4) Additional bulk supply is expected to be given to Messrs. Dalmia Cement Co., by the addition of one No. 2,000 K.V.A. 11/22 K.V. at Trichinopoly sub-station.

(5) Extension schemes which were sanctioned in 1947–8 and are yet to be completed will be done in addition to the schemes that will be sanctioned during 1948–9.

*Madras-Mettur Inter-connection Scheme.*—The construction of the line is expected to be completed and the erection of the sub-stations will be in progress.

*Erode-Salem and Erode-Trichinopoly-Dalmianagar Extensions and Tanjore-Mayavaram-Chidambaram Extensions.*—The survey and other preliminary works will be completed and contracts for the supply and erection of the lines will be awarded.

*The Papanasam Electricity System.*—The following works which are in progress will be completed in 1948–9 :—

(1) Reinforcement of the 11 K.V. feeders at Madura.

(2) Pattamadai-Melacheval extensions.

(3) Kalakkad road extension.

(4) Extension of supply to Thenapalanji, Kinnimangalam, etc.

(5) Construction of quarters at Tenkasi.

(6) Construction of repair and oil testing house at Pasumalai.

The rest of the schemes sanctioned in 1947–8 are also proposed to be completed during 1948–9.

*Papanasam Plant Extensions—II Stage.*—Works on the erection of the surplus gates, manufacture and erection of L.P.P.L., Surge tank, etc., and construction of some additional quarters are expected to be completed in the year. The turbine parts for the 4th unit are expected to be received by the close of the year. The erection of 4th transformer will be in progress.

*Madura Thermal Scheme.*—All works connected with the first stage, i.e., installation of the 4,000 K.W. set from the reserve pool and other equipment are expected to be nearing completion. The works on the installation of the 8,000 K.W. set with the concerned boiler and accessories are expected only in later years.

*Madura-Tirumangalam-Rajapalayam-Tenkasi 66 K.V. line.*—Works up to foundation are expected to be almost completed.

*Madura-Kovilpatti 66 K.V. Second circuit line.*—Tenders for Virudhunagar sub-station extensions have been called for and the works are expected to be completed in 1948–9.

*The Machkund Hydro-Electric Scheme.*—Anti-malarial operations will be continued. Construction of permanent and temporary buildings with permanent water-supply and drainage arrangements, improvements to existing roads and permanent bridges, and the construction power house are expected to be nearly completed. Construction of diversion dam and exploration of foundation for power house will be taken up and works on diversion dam, flume and tunnel are expected to be in progress.

*The Andhra Power System.*

Reference to pages in the Detailed Annual Estimate of Expenditure.

*Vizagapatam Thermal Scheme.*—The boiler and other plant received for the additional units at Vizagapatam Power House are expected to be erected. The major extensions now in progress will be completed and big extensions like supply to Vizagapatam Vegetable Oil Product Company, at Bobbili, etc., will be taken up.

*Bezwada Thermal Scheme.*—The balance of extension schemes started in 1947–8 will be completed and new ones will be taken up.

*Bezwada-Rajahmundry-Samalkot extensions.*—Construction of most of sub-station buildings and erection of the line between Bezwada and Godavari, construction of piers across the Godavari, civil works for Power House building at Bezwada, etc., are expected to be completed. The balance of the plant and machinery is expected to be received in the year.

The survey of Machkand-Vizagapatam-Rajahmundry Transmission line will be completed and construction work started.

*Cocanada Thermal Scheme.*—There will be a marked improvement in the power position after the erection of the new 345 K.W. set is completed.

*Madras Electricity System.*

(1) Madras Plant extensions—The receipt of boilers and turbo sets materials at site and foundation and structural work will be on hand.

(2) Erection of Rectifier sub-station at Westcott Road.

(3) Erection of Rectifier sub-station at Pantheon Road.

(4) Providing additional bank of rectifier at Nungambakkam sub-station.

(5) Providing additional rotary convertors at Mylapore sub-station.

(6) Connecting up about 500 Power loads and about 5000 domestic services.

(7) Erection of 33 K.V. line to Kadambattur and connecting up with Mettur System for affording relief (expected to be completed before April 1948).

*Kurnool Thermal Scheme.*—There is no possibility of executing any extension schemes under this scheme until the station capacity is increased further. Proposals are under contemplation for having a bigger power house.

The Hindupur electrical undertaking will be taken over during the year, provided Jog Power is made available to Hindupur.

The taking over of the Cuddapah Electrical Undertaking is also under consideration.

*Nellore Thermal Scheme.*—The scheme is expected to be sanctioned by the Government shortly. The generating sets now stored at Madras are expected to be transported to site and contracts for the erection of the sets and for transmission lines will be awarded.

*Ceded Districts Scheme.*—The line between Mysore Border and Hospet and Bellary is expected to be completed and power obtained from Mysore Government by the end of the year. The construction of the 33 and 11 K. V. line beyond Bellary will be in progress.

Investigation for first and second stage development of Tungabhadra Hydro-Electric Project will be continued.

*Sileru Scheme.*—Investigation of this scheme which has so far been deferred owing to dearth of civil engineering staff is expected to be taken up during 1948–9.

**Demand XXXVII—Other Provincial works outside the Revenue Account.**

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | |
|---|---|---|---|---|---|
| 82. Capital Account of other Provincial works outside the Revenue Account— | | | | | 595 |
| Madras Bus Service .. .. .. | 2·76 | .. | 70·51 | .. (a) | |

(a) Token provision of Rs. 100.

*Expenditure.*

761. Capital expenditure on the Madras Bus Service is shown under this head.

EXPLANATION OF VARIATIONS.

762. The provision of Rs. 70·51 lakhs in the revised estimate for 1947–8 is mainly intended to meet the cost of new buses required for the extension of the Government Bus Service to new routes in Madras City.

A token sum of Rs. 100 only has been provided in the budget estimate for 1948–9, as the scheme for the extension of the Government Bus Service to mufassal centres has not yet been settled finally.

Reference to pages in the Detailed Annual Estimate of Expenditure.

## Demand XXXVIII—Commuted Value of Pensions.

| Reference | | Accounts, 1946-7. | Budget Estimate, 1947-8. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. |
|---|---|---|---|---|---|
| 596 | 83. Payments of commuted value of pensions— | | | | |
| | Payments of commuted value of pensions .. | 8·06 | 11·28 | 8·10 | 8·37 |
| | Deductions— | | | | |
| | Amount financed from ordinary revenues. | — 2·68 | — 9·53 | — 3·37 | — 3·87 |
| | Amount recovered from other Governments .. .. .. .. .. | — 5·38 | — 1·75 | — 4·73 | — 4·50 |
| | Total .. | .. | .. | .. | .. |

*Expenditure.*

763. All payments on account of commutation of pensions, whether made in England or in India, including the payments to other Governments are brought to account in the first instance under this head. The recoveries from the other Governments are credited to this head by a deduct entry. At the end of the year, such portion of the net expenditure recorded under this head as the Government may decide to charge against current revenues is transferred to the Revenue Account under the head " 55. A. Commutation of Pensions financed from ordinary revenues."

EXPLANATION OF VARIATIONS.

764. The decrease in the revised estimate for 1947-8 is due to smaller expenditure on payment of commuted value of pensions than was anticipated at the time of framing the budget. Part of the expenditure under this grant represents the commuted value of the share of joint pensions debitable to other Governments and this is partly offset by recoveries from other Governments in commutation of their share of joint pensions. The total net expenditure under the head is being transferred to the Revenue Account each year and met from current revenues. There is thus no final expenditure under the Capital head.

## Demand XXXIX—Capital Outlay on Provincial Schemes of State Trading.

| Reference | | Accounts, 1946-7. | Budget Estimate, 1947-8. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. |
|---|---|---|---|---|---|
| 597-623 | 85-A. Capital Outlay on Provincial schemes of State trading— | | | | |
| | Grain supply schemes .. .. | 1,190·20 | 442·20 | 56·65 | 360·62 |
| | Standard cloth schemes .. .. | — ·03 | .. | — 6·25 | .. |
| | Other miscellaneous schemes .. | 29·34 | 161·30 | 67·74 | 42·45 |
| | Lump-sum provision for revision of salaries, etc. .. .. .. | .. | 3·56 | .. | .. |
| | Lump-sum provision for revision of the rates of dearness allowance .. | .. | .. | ·17 | 1·35 |
| | *Deduct*—Amount financed from ordinary revenues .. .. | — 1,219·51 | — 607·06 | — 118·31 | — 404·42 |
| | Total .. | .. | .. | .. | .. |

*Expenditure.*

765. This major head records the expenditure connected with State Trading Schemes which the Government have undertaken in order to mitigate the difficulties arising from war-time shortages of essential goods. The estimates represent the probable net debits to Provincial funds on account of the various transactions, which are carried on partly with the aid of advances credited to personal deposit accounts in the names of the officers concerned and partly with the aid of Capital provided by the Government. The receipts from sale-proceeds are either credited to the personal deposit account concerned or taken in reduction of charges as receipts and recoveries on Capital account. The State Trading Schemes are broadly grouped into the three groups shown below.

766. *Grain supply schemes.*—These relate to transactions in rice, wheat and wheat products, millets, pulses and other grains, sugar, jaggery, groundnut, dehydrated sweet potatoes, potatoes, cotton seeds, gunnies, Government depots for rice, and establishment and other charges connected with them.

767. *Standard cloth schemes.*—These schemes relate to mill-made cloth and handloom cloth, and they were wound up in 1945-6.

Reference to pages in the Detailed Annual Estimate of Expenditure.

768. *Other miscellaneous schemes.*—The following schemes are included under this minor head:—

(1) Purchase and distribution of paddy or other seeds.
(2) Purchase and distribution of manure.
(3) Purchase and distribution of iron and steel for agricultural implements.
(4) Stockyard for reserve stock of iron and steel for the manufacture of consumer goods.
(5) Production and sale of malted foods.
(6) Government Silk Filatures, Kollegal.
(7) Small scale and cottage industries.
(8) Hand-made paper.
(9) Purchase and distribution of firewood.
(10) Government depot for potatoes.
(11) Civil Supplies Transport Units.
(12) Supply of mill machinery spare parts.
(13) Supply of coir stores.
(14) Milk production scheme.
(15) Purchase and distribution of ground-nut toffee.

769. *Deduct—Amount financed from ordinary revenues.*—The Government have decided to meet the net outlay on all these schemes from the Revenue Account since the outlay on the schemes is not remunerative Capital outlay, and the net outlay though it is affected by alterations in stocks at the end of the year as compared with those at the beginning of the year, represents mainly subsidies by the Government.

EXPLANATION OF VARIATIONS.

770. *Grain supply schemes.*—The decrease in the revised estimate for 1947–8 is due to the credits afforded in that year in respect of the transactions of the previous year relating to the purchase and sale of wheat and wheat products and the issue of rice from the Government depots, the stoppage of the subsidised sales of wheat and the enhancement of the selling prices of foodgrains issued from Government depots. The savings on this account were partly offset by the net debit on account of the bonus to producers of rice—*see* paragraph 12(10) in Part I of this Memorandum. The increase in the budget estimate for 1948-9 arises chiefly from the lump-sum provision of Rs. 150 lakhs that has been made to meet the probable expenditure by way of subsidies on food in view of the distress due to the failure of the North-east Monsoon, the absence of the arrear credits included in the revised estimate for 1947–8 and the provision for the payment of the balance due in respect of manure bonus coupons issued in 1947–8 on account of deliveries of paddy.

771. *Standard cloth schemes.*—The standard cloth schemes have been wound up in 1945-6. The credit in the revised estimate for 1947–8 represents the anticipated receipts from the Government of India towards the reimbursement of the loss sustained under Mill-made standard cloth scheme.

772. *Other miscellaneous schemes.*—The decrease in the revised estimate for 1947–8 is mainly due to the sale of the stock of manure originally expected to be held in reserve and the enhancement of the price of firewood issued from Government depots, partly offset by the increased net outlay on the purchase and distribution of paddy and other seeds and the provision for the purchase of more lorries for the Civil Supplies Transport Unit. The further decrease in the budget estimate for 1948-9 is chiefly the result of a fall in the net outlay on the purchase and distribution of firewood and paddy and other seeds and the absence of provision for the purchase of lorries for the Civil Supplies Transport Unit.

773. *Deduct—Amount financed from ordinary revenues.*—This is an adjusting head to facilitate the transfer of the net outlay on the State Trading Schemes from the Capital head '85-A.' to the Revenue Account under '63. Extraordinary Charges.'

## DEMAND XL—Interest-free Advances.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. | |
|---|---|---|---|---|---|
| Deposits and Advances—Advances not bearing interest—Advances Repayable— | | | | | 624 |
| Civil Advances .. .. .. | 8·27 | 7·61 | 10·63 | 9·53 | |
| Revenue Advances—Cost of survey marks .. .. .. .. | 1·05 | ·66 | 1·03 | 1·00 | |
| Special Advances .. .. .. | 4·90 | 1·29 | 7·72 | 6·34 | |
| Total .. | 14·22 | 9·56 | 19·38 | 16·87 | |

774. The transaction of Government business often necessitates the placing of funds at the disposal of Government servants as temporary cash advances for public purposes. These are subsequently adjusted as expenditure under the appropriate heads of account or recovered from the parties concerned. When such advances are free of interest they are shown in the accounts as Advances Repayable—Interest-free Advances. When an advance is drawn, it is booked as an 'Outgoing', and the subsequent adjustment or recovery is booked as a 'Receipt.' Each outgoing should result in a receipt of an equal amount later on, but part of the outgoings of one financial year may be adjusted or recovered in subsequent years. Consequently the outgoings and the receipts under an advance head are not necessarily equal in any one financial year.

Reference to pages in the Detailed Annual Estimate of Expenditure.

The different kinds of interest-free advances are—

775. *Civil Advances.*—This head includes advances made to Government servants on first appointment, transfer or return from leave or special duty out of India, advances towards the cost of passages of gazetted Government servants (other than those entitled to passage benefits as a condition of their service) of non-Asiatic domicile and their families when proceeding on, or returning from, leave and advances for remittance of treasure.

776. *Revenue Advances—Cost of survey marks.*—The transactions recorded under this head relate to amounts recoverable from the Government, local bodies and others in respect of advances drawn by Tahsildars for replacing missing boundary marks and by survey officers for demarcation purposes. The actual cost of replacing missing boundary mark is charged to the owners of the land. The amount charged to the Government is debited to the head "25. General Administration—District Administration—Other establishments—Contingencies," and an equal amount is credited as a receipt under the present head, while the amounts recovered from local bodies and others are directly credited to this head as a receipt. Recoveries to be made in respect of advances drawn by survey officers are reported by them to Collectors and such recoveries when effected are credited direct to this head as a receipt.

777. *Special Advances.*—These consist of advances for industrial and agricultural purposes to the inmates of settlements for criminal tribes, advances to inspecting officers under the Madras Agricultural Pests and Diseases Act for carrying out remedial and preventive measures, the expenditure on which is recovered subsequently from the ryots concerned, and advances for miscellaneous purposes, e. g., purchase of kit by agricultural students, fishing operations, Chenchu shops and schools, examination fees of Government Press employees for technical tests, advance to Government servants for the purchase of mosquito nets and advances for special purposes which may be authorized by the Government to meet particular needs.

EXPLANATION OF VARIATIONS.

778. *Civil Advances.*—The increase in the revised estimate for 1947–8 represents mainly an increase in the amount of advances of pay and travelling allowance to Government servants on transfer, etc., due partly to the drawal of advances of pay on the basis of the revised scales of pay sanctioned with effect from the 1st January 1947, and partly to a larger number of transfers made on account of the employment of additional temporary establishments. The budget estimate for 1948–9 anticipates some decrease in the total amount of such advances, as some retrenchment of staff is anticipated as a result of the decision to decontrol foodgrains gradually and of the recommendations that will be made by the Retrenchment and Reorganisation Committee.

779. *Special Advances.*—The increase in the revised estimate for 1947–8 is due mainly to the inclusion of provision for advances to milk supply unions (Rs. 4·30 lakhs and for temporary advances to settlers under the Wynaad Colonization Scheme for) reclamation of lands, etc. (2·39 lakhs). The budget estimate for 1948–9 does not provide for any further special advances to settlers in the Wynaad colonisation area.

**Demand XLI—Loans and Advances bearing interest.**

625-634

| | Accounts, 1946-7. | Budget Estimate, 1947-8. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. |
|---|---|---|---|---|
| Loans to municipalities, port funds, etc. .. .. .. | 2,20·70 | 1,86·44 | 6,34·28 | 4,75·16 |
| Loans to Government servants .. | 3·45 | 2·07 | 10·22 | 10·12 |
| **Total—Demand XLI ..** | **2,24·15** | **1,88·51** | **6,44·50** | **4,85·28** |

The following is a summary of the grants by minor heads :—

| | | | | |
|---|---|---|---|---|
| Loans to presidency corporations, port trusts, and other port funds. | 71·51 | 39·82 | 54·36 | 48·77 |
| Loans to district and other local fund committees .. .. | .. | 1·47 | ·05 | ·64 |
| Loans to municipalities .. .. | 10·62 | 15·66 | 8·16 | 14·41 |
| Advances to cultivators .. .. | 93·33 | 79·43 | 87·87 | 84·98 |
| Advances under special laws (State-aid to industries) .. | .. | ·51 | 1·01 | ·51 |
| Miscellaneous loans and advances .. | 45·24 | 49·55 | 4,82·83 | 3,25·85 |
| Loans to local boards for railway construction .. .. .. | .. | .. | .. | .. |
| **Total ..** | **2,20·70** | **1,86·44** | **6,34·28** | **4,75·16** |
| Loans to Government servants— | | | | |
| Advances for the purchase of motor cars .. .. .. .. | 3·34 | 2·00 | 10·10 | 10·00 |
| Advances for the purchase of other conveyances .. .. .. | ·11 | ·07 | ·12 | ·12 |
| Passage advances .. .. | .. | .. | .. | .. |
| Other advances .. .. .. | .. | .. | .. | .. |
| **Total ..** | **3·45** | **2·07** | **10·22** | **10·12** |
| **Grand Total ..** | **2,24·15** | **1,88·51** | **6,44·50** | **4,85·28** |

Reference to pages in the Detailed Annual Estimate of Expenditure.

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

780. *Loans to presidency corporations, port trusts and other port funds.*—Loans given by the Provincial Government to the Madras Corporation for water-supply and drainage, town-planning and other works of public utility and advances to cover deficits and loans given to the Madras City Improvement Trust are provided for under this head.

781. *Loans to district and other local fund committees.*—Loans to local bodies other than municipalities for roads and bridges, school and office buildings, and other purposes are shown under this head.

782. *Loans to municipalities.*—Under this head are shown loans to mufassal municipalities for water-supply, drainage, electric lighting, roads, buildings and other purposes.

783. *Advances to cultivators.*—Loans granted to cultivators including landholders under the Land Improvement and Agriculturists' Loans Acts, under the Agriculturists' Loans (Madras Amendment) Act, 1935, for the relief of indebtedness of agriculturists, and under the special rules for pumping installations, agricultural implements and other purposes are shown under this head.

784. *Advances under special laws.*—Advances under the Madras State Aid to Industries Act are shown under this head.

785. *Miscellaneous loans and advances.*—Loans which do not fall strictly under any of the foregoing classes are shown under this minor head. The main items are loans for the acquisition of house-sites for communities eligible for help by the Labour Department loans to Kallars, Chenchus in the Nallamalais, co-operative building and sale societies, central banks, the co-operative milk supply union, land mortgage banks, agricultural societies, land colonization societies, marketing societies and federations, market-commitees, chank divers for the purchase of canoes and owners of fisheries school buildings for construction or extensions of school buildings and advances to local bodies to covers deficits.

Temporary short-term loans to the Madras Co-operative Central Land Mortgage Bank repayable within a period of nine months by floating debentures and short-term loans to the Madras Provincial Co-operative Bank for financing foodgrains procurement operations are also shown under this head.

786. *Loans to local boards for railway construction.*—Such loans are not granted now but there is a balance relating to them outstanding against the Tinnevelly District Board in respect of the Tinnevelly-Tiruchendur Railway.

LOANS TO GOVERNMENT SERVANTS.

787. *Advances for the purchase of motor cars.*—Subject to an upper monetary limit, the maximum amount of the advance is restricted to four months' pay or the actual price of the car (or boat), whichever is less. But as a temporary measure for a period of one year from the 7th December 1947 or till the prices of motor cars fall appreciably, whichever is earlier, the maximum amount of the advance will be Rs. 7,500 or eight months' pay or the cost of the new motor car less the sale-proceeds of the Government servant's old car, whichever is the lowest. The advance is recoverable in monthly instalments not exceeding 24 in the case of officers drawing a pay of more than Rs. 1,000 a month and 36 in the case of officers drawing not more than Rs. 1,000 a month beginning with the month following that in which it is drawn. In respect of advances for motor cars drawn on or after the 7th December 1947 recovery may be made as a temporary measure in monthly instalments of not less than one-fortieth part of the advance in lieu of one-twenty-fourth part.

The advances for the purchase of motor cars and other conveyances are given free of interest as a temporary concession in view of the prevailing high prices of these vehicles.

788. *Advances for the purchase of other conveyances.*—These include motor cycles, bicycles, bullocks and bullock-carts, boats, etc.

Subject to an upper monetary limit, the maximum amount of the advance for the purchase of a motor cycle is restricted to eight months' pay or the actual price of the motor cycle, whichever is less. The recovery is effected in monthly instalments as in the case of motor-car advances.

Advances for bicycles, bullocks and bullock-carts, boats, etc., are granted to non-gazetted Government servants except low-paid men such as attenders, peons, etc. The maximum advance for purchasing one of these conveyances is two months' pay or Rs. 200 whichever is greater, and it is recovered in monthly instalments not exceeding 12.

789. *Passage advances.*—Certain Government servants of non-Asiatic domicile are entitled, as a condition of their service, to passage benefits for themselves and their families, subject to a maximum number of passages during the whole of their service, e.g., members of All-India Services and officers employed on contract. When such an officer has exhausted his passage benefits, he may be granted an advance to cover the cost of passages for himself and his family, subject to an upper monetary limit, provided that it does not exceed four months' pay or the actual cost of the passages, whichever is less. The advance is recovered in monthly instalments not exceeding 36.

Reference to pages in the Detailed Annual Estimate of Expenditure.

790. *Other advances.*—These include advances for the purchase of typewriters and special advances such as those which are occasionally given to Government servants who leave India for higher studies. All gazetted officers on a pay not exceeding Rs. 500 per mensem and superintendents of the Secretariat and the Legislative Assembly Department who desire to supply themselves with their own typewriters for Government work are eligible for advances for this purpose. The purchase is made through the Superintendent of Stationery and the advance is recovered in monthly instalments not exceeding 12. The special advances are granted only in exceptional cases and for special reasons.

## Explanation of Variations.

791. *Loans to Presidency Corporations, Port Trusts and other Port Funds.*—The increase in the revised estimate for 1947–8 is due to larger disbursements of loans to the Madras Corporation for various purposes than were anticipated at the time of framing the budget. The budget estimate for 1948–9 provides for a loan of Rs. 10·50 lakhs for water-supply, drainage and other schemes in progress and Rs. 36·02 lakhs for the new schemes detailed in **Appendix I** (Part III of this memorandum). It also provides for a loan of Rs. 2·25 lakhs to the Madras City Improvement Trust for the execution of the Cox Cheri Improvement Scheme.

792. *Loans to the district and other local fund committees.*—The decrease in the revised estimate for 1947–8 is due to the fact that many local bodies do not require the loans provided for their schemes. The budget estimate for 1948–9 provides for Rs. ·64 lakhs for the new works listed in **Appendix I** (Part III of this memorandum).

793. *Loans to municipalities.*—The decrease in the revised estimate for 1947–8 is due mainly to the disbursement of a smaller amount as loan to the Guntur Municipal Council for its water-supply scheme, partly offset by the grant of additional loans to certain municipalities. The budget estimate for 1948–9 provides Rs. 5·49 lakhs for works in progress and Rs. 8·92 lakhs for new schemes listed in **Appendix I** (Part III of this memorandum).

794. *Advances to cultivators.*—The increase in the revised estimate for 1947–8 is the result of a large demand for loans from agriculturists for the purchase of seeds and manure. The budget estimate for 1948–9 anticipates a slight reduction in the demand for loans from agriculturists.

795. *Miscellaneous loans and advances.*—The revised estimate for 1947–8 includes provision for short-term loans of Rs. 4,00 lakhs to the Madras Provincial Co-operative Bank for foodgrains procurement operations and for a loan of Rs. 25 lakhs to House Construction Societies and for an advance of Rs. 6 lakhs to the Fertilizers and Chemicals, Limited, Travancore. The budget estimate for 1948–9 provides Rs. 2,00 lakhs for short-term loans to the Madras Provincial Co-operative Bank and Rs. 75 lakhs for loans to House Construction Societies.

796. *Loans to Government servants—Advances for the purchase of motor cars.*—The estimates include a larger provision for advances for the purchase of motor cars.

## Provincial Loan Account.

797. The following is an abstract of the accounts relating to loans and advances by the Provincial Government :—

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| Opening balance .. .. | 5,26·44 | 6,34·19 | 6,15·76 | 9,10·77 |
| *Add*—Outgoings, i.e., advances. | 2,24·15 | 1,88·51 | 6,44·50 | 4,85·28 |
| **Total ..** | **7,50·59** | **8,22·70** | **12,60·26** | **13,96·05** |
| *Deduct*—Receipts, i.e., recoveries. | 1,34·83 | 1,16·07 | 3,49·49 | 3,48·15 |
| Closing balance .. .. | 6,15·76 | 7,06·63 | 9,10·77 | 10,47·90 |

798. *Outgoings.*—The variations have been explained in paragraphs 791 to 796.

799. *Receipts.*—The revised estimate for 1947–8 takes credit for larger recoveries in respect of advances to agriculturists in connexion with the Grow More Food Campaign and for the repayment by the Madras Port Trust of the entire outstanding balance of loans taken by it and of Rs. 200 lakhs by the Provincial Co-operative Bank, Madras, under short-term loans. The budget estimate for 1948–9 takes credit for smaller recoveries in respect of advances granted to agriculturists, partly offset by larger recoveries from the Madras Corporation.

## Grants for Economic Development and Improvement of Rural Areas.

Reference to pages in the Detailed Annual Estimate of Expenditure.

| | Accounts, 1946–7. | Budget Estimate, 1947–8. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|
| Opening balance .. .. .. .. | ·22 | ·09 | ·17 | .. |
| *Add*—Receipts .. .. .. .. | ·06 | .. | .. | .. |
| Total .. | ·28 | ·09 | ·17 | .. |
| *Deduct*—Outgoings .. .. .. .. | ·11 | ·07 | ·17 | .. |
| Closing balance .. .. .. .. | ·17 | ·02 | .. | .. |

800. The Central Government placed at the disposal of this Government in 1935–6 a sum of Rs. 14 lakhs for expenditure on schemes for the economic development and improvement of rural areas in this Province. A sum of Rs. ·27 lakh out of this was allotted for expenditure in the areas transferred to the Orissa Province on the 1st April 1936. In 1936–7 the Central Government also allotted a further sum of Rs. 15 lakhs for rural uplift in this Province. The major portion of this grant together with the unspent balance of the grant of 1935–6 was allocated to the several districts on a rural population basis, and the balance was earmarekd for special schemes or other purposes. The grant has been spent on schemes falling in the categories mentioned below :—

(1) Improvement of rural water-supply.

(2) Improvement of rural sanitation.

(3) Encouragement and development of loan and sale co-operative societies by making free grants towards part of the cost of godowns (and for village hall *cum* reading room, if so desired).

(4) Improvement of village communications including the bridging of irrigation canals and channels where there are no roads.

(5) Consolidation of holdings.

The execution of any scheme in any rural area was originally made dependent on a contribution of not less than one-third of the cost either in cash or in kind (by labour or the like) from the village or other area which was to benefit by the scheme except in the case of construction of godowns by loan and sale co-operative societies for which a free grant limited to a fourth of the cost of such godowns was made. The Government of India subsequently empowered the Provincial Government to relax the condition regarding contributions from villages. The grants received from the Central Government and the village contributions were credited initially to a deposit head.

The expenditure financed from the grant was incurred by Collectors and debited to the head "25. General Administration—Expenditure from rural reconstruction grants" under Demand XI and a corresponding amount was credited to "XLVI. Miscellaneous" by debit to the deposit head—*see* paragraphs 405 and 239.

The balance of the grant on 31st March 1947 amounted to Rs. 16,700 and this amount is expected to be spent in 1947–8.

801. The Central Government also distributed among the various Provinces a grant of Rs. 5 lakhs spread over a period of five years from 1936–7 for the benefit of cottage and small scale woollen industries. The share of this Province from this allotment was fully spent.

The help to woollen industries was utilized in this Province for the following purposes :—

(1) Organization of a number of co-operative societies in the cumbly weaving areas and the establishment of a sales depot for marketing their products ;

(2) organization of a Central Co-operative Society of master weavers engaged in the pile carpet industry at Ellore (*a*) for the dyeing of wool in a small central dye-house and (*b*) for the marketing of finished products ; and

(3) employment of a designer to assist in the development of both sections of the woollen industry.

802. The expenditure on the dye-house mentioned in item (2) in the previous paragraph was met from Provincial funds as the Central Government declined to meet it from their grant.

For the years 1943–4 and 1944–5, the Central Government gave a grant of Rs. 9,236. The grant was reduced by 50 per cent for the years 1945–6 and 1946–7 and was discontinued with effect from 1947–8.

Reference to pages in the Detailed Annual Estimate of Expenditure.

## The Madras Famine Relief Fund.

803. The Madras Famine Relief Fund Act, 1936, provides for the establishment and maintenance of the Madras Famine Relief Fund. The main provisions of the Act are—

(1) *Assets of the Fund—*

(i) The balance at the credit of the previous Famine Fund when it was wound up on the 31st March 1936.

(ii) Contributions from the revenues of the province.

(iii) Interest accruing from time to time on the securities of the Central or the Provincial Government in which all sums to the credit of the Fund not immediately required for expenditure have to be invested.

(2) *Purposes for which the Fund may be utilized—*

(i) Relief of serious famine.

(ii) Relief of distress caused by serious drought, flood or other natural calamities.

(iii) When the Fund exceeds Rs. 40 lakhs, the excess may be utilized to meet expenditure on protective irrigation works and other works for the prevention of famine.

(3) *Contributions to the Fund from revenues.*—The accounts of the Fund have to be made up as on the 31st March of each year and the securities belonging to it are valued at their market value on that day. Should the valuation in any year show that the balance in the Fund fell short of 60 lakhs on that day, contributions from Provincial revenues have to be made to make up the deficiency. If the deficiency exceeds 5 lakhs, it may be made up in annual instalments, each of such instalments except the last being not less than 5 lakhs. Contributions may also be made otherwise, e.g., by crediting the Fund with the sale-proceeds of famine tools and surplus materials remaining unutilized after a famine, etc.

A statement showing the transactions relating to the Madras Famine Relief Fund from the year 1944-5 will be found in **Appendix III.**

## Depreciation Reserve Funds and Special Reserve Funds of Electricity Schemes.

804. In order to provide for renewals and replacements of plant, machinery and buildings connected with certain Government Electricity Systems, the following reserve funds have been established in respect of each System concerned :—

(1) *Depreciation Reserve Fund,* to provide for renewals and replacements necessitated by ordinary wear and tear on the basis of the normal life of each item.

(2) *Special Reserve Fund,* to provide for extraordinary and unforeseen renewals that may be required from time to time due to abnormal causes, such as damage by storms, cyclones, fire and similar calamities.

The contributions to each Depreciation Reserve Fund and Special Reserve Fund are made annually out of the revenues of the System concerned at the rate of two and a half per cent and one per cent respectively of the total Capital outlay as at the end of the preceding year, until the amounts in the Funds accumulate to a maximum of 30 per cent and 10 per cent of that Capital outlay respectively, or at such smaller amounts, if any, as may be required in any year to maintain the Funds at the prescribed limits. The balance to the credit of each Fund is separately invested in securities of the Government of Madras or of the Central Government. The interest received on the securities is not credited to the Funds but to the receipts of the respective Systems as Miscellaneous Revenue under " XLI. Receipts from Electricity Schemes."

The following are the Systems for which these Funds have been established :—

| System. | Year in which the Funds were established. |
|---|---|
| (i) The Pykara Hydro-Electric System .. .. .. | 1937-1938 |
| (ii) The Mettur Hydro-Electric System— | |
| (*a*) Subsidiary Schemes transferred from the Pykara System to the Mettur System. | 1937-1938 |
| (*b*) Erode-Trichinopoly-Negapatam Extensions .. .. | 1938-1939 |
| (*c*) System as a whole .. .. .. .. | 1941-1942 |
| (iii) The Papanasam Hydro-Electric System works transferred from the Pykara System to the Papanasam System. | 1944-1945 |
| (iv) Bezwada Thermal System .. .. .. .. | 1946-1947 |
| (v) Madras Electricity System .. .. .. .. | 1948-1949 |

THERMAL SYSTEMS.

Reference to pages in the Detailed Annual Estimate of Expenditure.

These Funds have not yet been established in respect of the Vizagapatam and Cocanada Thermal Schemes although they have passed the sixth year of operation, as these schemes have not earned sufficient revenues to be able to make the contributions to the Funds. This is due to the suspension of the development of load and the abnormal increase in the working expenses, particularly fuel cost, during and after the war.

In 1946-7 the Bezwada System contributed at the prescribed rate of $2\frac{1}{2}$ per cent to the Depreciation Fund. A small sum representing the surplus revenue left after making the contribution to the Depreciation Reserve Fund was paid to the Special Reserve Fund also. The budget estimate for 1947-8 for the Bezwada System provides for contribution to both the Funds at the prescribed rates.

The Madras Electric Supply System was purchased by the Government from the Madras Electric Supply Corporation on the 29th August 1947 on the expiry of the lease and is now run by the Government. This system, now known as the Madras Electricity System, will contribute to the Depreciation and Special Reserve Funds from 1948-9 at the prescribed percentages. The capital cost for this purpose is taken for the present to be the amount paid provisionally to the Madras Electric Supply Corporation towards the purchase price.

A consolidated statement showing the transactions of these Funds from the year 1944-5 is given in **Appendix IV**.

D. W. DODWELL,
*Financial Secretary.*

# PART III.

## APPENDICES.

## APPENDIX I.

[*See* paragraphs 22, 24 and 25 of Part I.]

(A) SUMMARY OF THE FINANCIAL EFFECT OF SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948-9.

| — | Ultimate revenue. | | Revenue in 1948-9. | |
|---|---|---|---|---|
| | Recurring. | Non-recurring. | Recurring. | Non-recurring. |
| (1) | (2) | (3) | (4) | (5) |
| | RS. | RS. | RS. | RS. |
| **I. Loss of Revenue.** | | | | |
| VIII. Provincial Excise .. .. .. | 7,68,13,600 | .. | 3,84,06,800 | .. |
| **Total—I ..** | **7,68,13,600** | .. | **3,84,06,800** | .. |
| **II. Additional Revenue.** | | | | |
| X. Forest .. .. .. .. .. | 2,56,000 | .. | 2,00,000 | .. |
| XI. Registration .. .. .. .. | 6,300 | .. | .. | .. |
| XXVI. Education .. .. .. .. | 1,03,700 | .. | 57,700 | .. |
| XXXII. Industries—Industries .. .. .. | 25,700 | .. | 24,900 | .. |
| XXXVI. Miscellaneous Departments .. .. | 60,000 | 4,500 | 45,000 | 4,500 |
| **Total—II ..** | **4,51,700** | **4,500** | **3,27,600** | **4,500** |

**III. Expenditure on Revenue Account.**

| — | Ultimate cost. | | Cost in 1948-9. | |
|---|---|---|---|---|
| | Recurring. | Non-recurring. | Recurring. | Non-recurring. |
| (1) | (2) | (3) | (4) | (5) |
| | RS. | RS. | RS. | RS. |
| Grant IV—Forest .. .. .. .. .. | 3,19,000 | 1,23,000 | 2,39,500 | 89,700 |
| Grant V—Registration .. .. .. .. | 3,800 | .. | 3,000 | .. |
| Grant VII—Other Taxes and Duties .. .. | 12,59,200 | .. | .. | .. |
| Grant VIII—Irrigation .. .. .. .. | .. | 98,04,000 | .. | 43,79,100 |
| Grant XI—District Administration and Miscellaneous. | .. | .. | .. | 200 |
| Grant XII—Administration of Justice .. .. | 87,000 | 1,06,700 | 86,500 | 72,900 |
| Grant XIII—Jails .. .. .. .. .. | 7,700 | 4,000 | 5,200 | 4,000 |
| Grant XIV—Police .. .. .. .. .. | 36,67,800 | 89,400 | 18,60,300 | 89,400 |
| Grant XV—Education .. .. .. .. | 35,48,900 | 32,31,000 | 17,25,600 | 21,23,900 |
| Grant XVI—Medical .. .. .. .. .. | 4,58,800 | 4,93,700 | 3,43,700 | 4,37,400 |
| Grant XVII—Public Health .. .. .. | 1,30,200 | 9,28,400 | 1,01,800 | 3,09,500 |
| Grant XVIII—Agriculture .. .. .. .. | 1,28,300 | 5,23,900 | 82,800 | 5,23,900 |
| Grant XIX—Veterinary .. .. .. .. | 4,200 | 2,500 | 3,700 | 2,500 |
| Grant XX—Co-operation .. .. .. .. | 8,400 | 19,600 | 7,000 | 19,600 |
| Grant XXI—Industries .. .. .. .. | 1,48,600 | 8,18,000 | 95,800 | 8,15,700 |
| Grant XXII—Cinchona and Fisheries .. .. | 66,000 | 66,800 | 55,000 | 66,900 |
| Grant XXIII—Miscellaneous Departments .. | 3,86,800 | 4,67,600 | 3,07,200 | 3,94,300 |
| Grant XXIV—Civil Works—Works .. .. | 1,03,800 | 1,83,93,500 | 1,03,800 | 63,21,100 |
| Grant XXV—Civil Works—Establishments .. | 50,900 | .. | 38,900 | .. |
| Grant XXVI—Civil Works—Grants-in-aid .. | .. | 56,65,300 | .. | 43,79,000 |
| Grant XXVII—Electricity .. .. .. .. | .. | 15,800 | .. | 15,800 |
| Grant XXIX—Pensions .. .. .. .. | 31,700 | .. | .. | .. |
| Grant XXXI—Miscellaneous .. .. .. .. | — 25,200 | 94,64,900 | — 25,300 | 94,64,900 |
| **Total—III ..** | **1,03,85,900** | **5,02,18,100** | **50,34,500** | **2,95,09,800** |
| | **6,06,04,000** | | **3,45,44,300** | |
| *Add*—Loss of Revenue .. .. .. .. .. | 7,68,13,600 | .. | 3,84,06,800 | .. |
| *Deduct*—Additional revenue .. .. .. .. | — 4,51,700 | — 4,500 | — 3,27,600 | — 4,500 |
| **Net Expenditure on Revenue Account on account of schemes of new expenditure.** | **8,67,47,800** | **5,02,13,600** | **4,31,13,700** | **2,95,05,300** |
| | **13,69,61,400** | | **7,26,19,000** | |

(A) SUMMARY OF THE FINANCIAL EFFECT OF SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948-9—*cont.*

| — | Ultimate cost. | | Cost in 1948-9. | |
|---|---|---|---|---|
| | Recurring. | Non-recurring. | Recurring. | Non-recurring. |
| (1) | (2) | (3) | (4) | (5) |
| | RS. | RS. | RS. | RS. |
| **IV. Capital Expenditure outside the Revenue Account.** | | | | |
| GRANT XXXIII—CAPITAL OUTLAY ON IRRIGATION. | .. | 88,04,400 | .. | 42,10,700 |
| GRANT XXXIV—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT. | .. | 65,000 | .. | 65,000 |
| GRANT XXXV—CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT. | .. | 48,64,000 | .. | 20,56,500 |
| GRANT XXXVI—CAPITAL OUTLAY ON ELECTRICITY SCHEMES. | .. | 10,15,200 | .. | 8,82,200 |
| **Total—IV ..** | .. | **1,47,48,600** | .. | **72,14,400** |
| **V. Loans to Local Bodies, etc.** | | | | |
| GRANT XLI—LOANS AND ADVANCES BEARING INTEREST. | .. | 75,75,800 | .. | 48,17,400 |
| **Total—V ..** | .. | **75,75,800** | .. | **48,17,400** |
| **Grand Total—Capital expenditure and Loans and Advances.** | .. | **2,23,24,400** | .. | **1,20,31,800** |
| **VI. Cost of Schemes to be met from the Village Reconstruction and Harijan Uplift Fund.** | | | | |
| GRANT XXI—INDUSTRIES .. .. .. .. | 90,100 | 5,69,200 | 54,700 | 5,69,200 |
| GRANT XXIII—MISCELLANEOUS DEPARTMENTS .. | 1,61,500 | 5,200 | 1,61,500 | 5,200 |
| **Total ..** | **2,51,600** | **5,74,400** | **2,16,200** | **5,74,400** |

(B) LOSS OF REVENUE OR ADDITIONAL REVENUE ANTICIPATED FROM SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948-9.

| Item number. | Description of the scheme. | Ultimate revenue. | | Revenue in 1948-9. | |
|---|---|---|---|---|---|
| | | Recurring. | Non-recurring. | Recurring. | Non-recurring. |
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| | **I. Schemes involving loss of revenue.** | | | | |
| | VIII. PROVINCIAL EXCISE. | | | | |
| 1 | Extension of prohibition to all the remaining districts. | 7,68,13,600 | .. | 3,84,,06,800 | .. |
| | Total .. | 7,68,13,600 | .. | 3,84,06,800 | .. |
| | **II. Schemes involving additional revenue.** | | | | |
| | X. FOREST. | | | | |
| P. 1 | Transfer of management of Panchayat Forests in certain districts to the Forest Department. | 2,00,000 | .. | 2,00,000 | .. |
| P. 2 | Extension and improvement in the road system in the Nilambur Forest Division. | 56,000 | .. | .. | .. |
| | XI. REGISTRATION. | | | | |
| 3 | Opening of a Sub-Registry Office at Kotagiri. | 6,300 | .. | .. | .. |
| | XXVI. EDUCATION. | | | | |
| 4 | Opening of six new middle schools for girls and additional section in Form IV in the Government High School for Girls, Madura. | 10,800 | .. | 10,800 | .. |
| 5 | Opening of new subjects in the Queen Mary's College, Madras. | 14,700 | .. | 7,400 | .. |
| 6 | Opening of a class, i.e., Group IV (*b*) Economics and Politics in the B.A. Class of the Government Arts College, Coimbatore. | 14,700 | .. | 7,400 | .. |
| 7 | Increased admissions in the B.Sc. Chemistry class in the Government Arts College, Anantapur. | 6,000 | .. | 3,000 | .. |
| 8 | Starting a "Laboratory Arts Course" in the Presidency College, Madras. | 400 | .. | 400 | .. |
| 9 | Opening of a hostel attached to the Government Training School for Masters, Tinnevelly. | 300 | .. | 200 | .. |
| 10 | Opening of a hostel attached to the Government Training School for Masters, Dindigul. | 200 | .. | 200 | .. |
| 11 | Introduction of new courses of study in the Government Victoria College, Palghat. | 8,800 | .. | 4,400 | .. |
| 12 | Raising to first grade the Government College at Mangalore. | 44,100 | .. | 22,100 | .. |
| 13 | Introduction of Tamil as an optional subject in the B.A. classes in the Government College, Coimbatore. | 3,700 | .. | 1,800 | .. |
| | XXXII. INDUSTRIES—INDUSTRIES. | | | | |
| 14 | Execution of private orders in the School of Arts and Crafts, Madras. | 15,700 | .. | 15,700 | .. |
| 15 | Opening of an industrial school in the North Vizagapatam district for imparting training in Coir Industry. | 10,000 | .. | 9,200 | .. |
| | XXXVI. MISCELLANEOUS DEPARTMENTS. | | | | |
| 16 | Development of weaving industry in the Criminal Tribes Settlement, Chintaladevi. | 60,000 | 4,500 | 45,000 | 4,500 |
| | Total .. | 4,51,700 | 4,500 | 3,27,600 | 4,500 |

P. Relates to Post-war Reconstruction.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948-9.

### Schemes debitable to Revenue Account.

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948-9. Recurring. | Cost in 1948-9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| | GRANT IV—FOREST. | | | | |
| | 10. Forest. | | | | |
| P. 1 | Transfer of management of panchayat forests in certain districts to the Forest Department .. .. .. .. .. .. | (a) 2,70,900 | 2,900 | (a) 2,08,600 | 2,900 |
| 2 | Opening of a hostel at Dornal for Chenchus, Kurnool district .. .. .. .. | 8,200 | 1,400 | 7,600 | 1,300 |
| P. 3 | Appointment of a Soil Scientist and Forest Entomologist, Madras Forest College, Coimbatore .. .. .. .. .. | 24,800 | 20,000 | 16,800 | 20,000 |
| P. 4 | Extension and improvement in the road system in the Nilambur Forest Division .. | (b) 15,100 | 98,700 | (b) 6,500 | 65,500 |
| | **Total—Grant IV ..** | **3,19,000** | **1,23,000** | **2,39,500** | **89,700** |
| | GRANT V—REGISTRATION. | | | | |
| | 11. Registration. | | | | |
| 5 | Opening of a Sub-Registry office at Kotagiri. | ()c 3,800 | .. | (c) 3,000 | .. |
| | **Total—Grant V ..** | **3,800** | .. | **3,000** | .. |
| | GRANT VII—OTHER TAXES AND DUTIES. | | | | |
| | 13. Other Taxes and Duties. | | | | |
| 6 | Permanent retention of the establishment in the Commercial Taxes departments .. | 12,59,200 | .. | .. | .. |
| | **Total—Grant VII ..** | **12,59,200** | .. | .. | .. |
| | GRANT VIII—IRRIGATION. | | | | |
| | XVII. Irrigation, Navigation, etc., Works—Working Expenses. | | | | |
| 7 | Drainage improvements to the Valvanar (Channel) in the Tanjore district .. .. | .. | 14,000 | .. | 14,000 |
| 8 | Construction of six mild steel punts for the conveyance of materials for departmental purpose in Bezwada Circle .. .. .. | .. | 1,38,000 | .. | 30,000 |
| 9 | Revetting the slopes of junction canal between Adyar and Cooum locks .. .. .. | .. | 2,50,000 | .. | 1,00,000 |
| 10 | Realigning the Uyyacondan Extension Channel in the head reach .. .. .. .. | .. | 66,000 | .. | 20,000 |
| | 18. Irrigation, etc. | | | | |
| 11 | Lump-sum provision for Grow More Food Irrigation schemes [*see* also item 245] .. | .. | 32,00,000 | .. | 32,00,000 |
| * 12 | Construction of an anicut across the Shiriyar river in Kasaragod taluk in South Kanara district .. .. .. .. .. | .. | 4,76,000 | .. | 1,50,000 |
| 13 | Restoration of the abandoned flood banks of the Araniar, Ponneri taluk, Chingleput district .. .. .. .. .. .. | .. | 10,45,000 | .. | 1,00,000 |
| 14 | Purchase of special tools and plant for the Irrigation department .. .. .. | .. | 46,00,000 | .. | 7,50,000 |
| 15 | Construction of office building for the Irrigation Research Division, Poondi .. .. | .. | 15,000 | .. | 15,000 |
| 16 | Revival of the Tank Restoration Scheme .. | .. | .. | .. | 100 (Token) |
| | **Total—Grant VIII ..** | .. | **98,04,000** | .. | **43,79,100** |

P. Relates to Post-war Reconstruction.

(a) Additional revenue of Rs. 2 lakhs (ultimate) and Rs. 2 lakhs in 1948-9 will be realized as revenue and credited to 'X. Forest'—*See* item 1 in Section (B) (II) of this Appendix.

(b) Additional revenue of Rs. 56,000 (ultimate) and Nil in 1948-9 will be realized as revenue and credited to 'X. Forest'—*See* item 2 in Section (B) (II) of this Appendix.

(c) Additional revenue of Rs. 6,300 (ultimate) and Nil in 1948-9 will be realized as revenue and credited to 'X. Forest'—*See* item 3 in Section (B) (II) of this Appendix.

* The Government have since sanctioned this scheme for introduction in 1947-8 itself.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948-9—*cont.*

### Schemes debitable to Revenue Account—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948-9. Recurring. | Cost in 1948-9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| | **GRANT XI—DISTRICT ADMINISTRATION AND MISCELLANEOUS.** | | | | |
| | 25. GENERAL ADMINISTRATION. | | | | |
| 17 | Bifurcation of the Vizagapatam district .. | .. | .. | .. | 100 (Token) |
| 18 | Acquisition of sites for village housing schemes .. .. .. .. .. | .. | .. | .. | 100 (Token) |
| | **Total—Grant XI** .. | .. | .. | .. | **200** |
| | **GRANT XII—ADMINISTRATION OF JUSTICE.** | | | | |
| | 27. ADMINISTRATION OF JUSTICE. | | | | |
| 19 | Appointment of a Second Additional Sub-Judge to the Sub-Court at Bezwada and a Second Additional District Munsif to the District Munsif's Court, Bezwada .. .. | .. | 16,000 | .. | 11,300 |
| 20 | Appointment of an Additional District Munsif to the District Munsif's Court, Tirur, South Malabar district .. .. .. .. | .. | 8,400 | .. | 4,800 |
| 21 | Appointment of an Additional District Munsif to each of the District Munsifs' Courts at Chittoor and Tirupati .. .. .. | .. | 9,600 | .. | 6,600 |
| 22 | Appointment of an Additional Sub-Judge in the Vizagapatam district .. .. .. | .. | 11,100 | .. | 7,400 |
| 23 | Appointment of an Additional Sub-Judge to each of the Sub-Courts at Ellore and Narasapur .. .. .. .. | .. | 13,200 | .. | 10,900 |
| 24 | Appointment of an Additional District Munsif to each of the District Courts at Arni, Tiruppattur and Tiruvannamalai .. .. | .. | 25,200 | .. | 13,900 |
| 25 | Appointment of an Additional District Munsif to the District Munsif's Court, Salem .. .. .. .. .. | .. | 8,200 | .. | 5,500 |
| 26 | Establishment of a temporary Sub-Court at Kurnool .. .. .. .. .. | .. | 8,500 | .. | 7,000 |
| 27 | Appointment of an Additional Sub-Judge to the Sub-Court at Bapatla, Guntur district .. .. .. .. .. | .. | 6,500 | .. | 5,400 |
| 28 | Revision of the scale of fees of Law Officers .. | 87,000 | .. | 86,500 | .. |
| 29 | Separation of the Executive and the Judiciary. | .. | .. | .. | 100 (Token) |
| | **Total—Grant XII** .. | **87,000** | **1,06,700** | **86,500** | **72,900** |
| | GRANT XIII—JAILS. | | | | |
| | 28. JAILS AND CONVICT SETTLEMENTS. | | | | |
| 30 | Grant of periodical uniform allowance to the executive subordinates in the Jail department .. .. .. .. .. .. | 1,100 | .. | .. | .. |
| 31 | Extension of the Madras Prohibition of Offenders Act to the South Arcot and Cuddapah districts .. .. .. .. | 5,100 | .. | 3,900 | .. |
| 32 | Opening of a Remand Home at Coimbatore .. | 1,500 | 4,000 | 1,300 | 4,000 |
| | **Total—Grant XIII** .. | **7,700** | **4,000** | **5,200** | **4,000** |

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948–9—*cont.*

### Schemes debitable to Revenue Account—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948–9. Recurring. | Cost in 1948–9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| | **GRANT XIV—POLICE.** | | | | |
| | 29. POLICE. | | | | |
| 33 | Increase of the vacancy reserve for Sub-Inspectors of Police in Madras City .. | 8,200 | .. | 7,500 | .. |
| 34 | Formation of Ellore Police subdivision in the West Godavari district .. .. .. | 8,700 | .. | 5,400 | .. |
| 35 | Conversion of the Olavakkot outpost into a Police Station .. .. .. .. | 6,900 | 100 | 6,200 | 100 |
| 36 | Employment of additional staff for traffic control in the North Arcot district.. .. | 2,700 | .. | 2,300 | .. |
| 37 | Formation of five additional Tear Smoke Squads in the Province .. .. .. | 25,700 | 89,100 | 25,700 | 89,100 |
| 38 | Holding of annual Range conferences and inter-district and Range competitions .. | 9,000 | .. | 9,000 | .. |
| 39 | Creation of a post of Examiner of Questioned Documents .. .. .. .. .. | 6,600 | 200 | 4,200 | 200 |
| 40 | Staff for the enforcement of prohibition in the remaining districts—[*See* also item (1) under schemes involving loss of revenue] .. .. | 36,00,000 | .. | 18,00,000 | .. |
| | **Total—Grant XIV** .. | **36,67,800** | **89,400** | **18,60,300** | **89,400** |
| | **GRANT XV—EDUCATION.** | | | | |
| | 36. SCIENTIFIC DEPARTMENTS. | | | | |
| 41 | Appointment of two Assistant Curators to work as guide lecturers .. .. .. .. | 3,100 | .. | 2,400 | .. |
| 42 | Purchase of books in Indian languages in the Connemara Public Library .. .. .. | .. | 6,000 | .. | 6,000 |
| | 37. EDUCATION. | | | | |
| 43 | Conversion of seven ordinary training schools into basic training schools .. .. .. | 17,300 | 50,400 | 12,300 | 50,400 |
| 44 | Taking over under Government management elementary schools in the Coimbatore belt area for conversion into the basic elementary schools .. .. .. .. .. | 10,000 | .. | 3,800 | .. |
| 45 | Deputation of teachers to Sevagram, Wardha, for training in basic education .. | .. | 16,500 | .. | 14,300 |
| 46 | Opening of ten elementary schools in the Agency tracts .. .. .. .. | 8,400 | 6,500 | 5,200 | 6,500 |
| 47 | Appointment of attendance officers for the introduction of compulsory elementary education .. .. .. .. .. | 1,22,800 | .. | 78,900 | .. |
| 48 | Employment of additional staff in the Government Basic Training Schools at Palayad and Moodabidri .. .. .. .. . | 25,800 | 5,000 | 14,900 | 5,000 |
| 49 | Supply of equipment for basic schools .. | .. | 30,700 | .. | 30,700 |
| 50 | Employment of staff for supervision of basic schools .. .. .. .. .. | 4,500 | .. | 3,100 | .. |
| 51 | Teaching grants to aided secondary schools under private managements and grants to boarding homes for orphans and destitute children .. .. .. .. .. | 1,47,100 | .. | 1,47,100 | .. |
| 52 | Teaching grants to secondary schools under local bodies .. .. .. .. .. | 67,200 | .. | 67,200 | .. |
| 53 | Grants to local bodies and private agencies for the opening and maintenance of new middle schools for boys and conversion of middle schools into high schools in taluks not served by such schools .. .. .. .. | 42,400 | 36,000 | 12,000 | 18,000 |

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948–9—*cont.*

**Schemes debitable to Revenue Account—*cont.***

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948–9. Recurring. | Cost in 1948–9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| | GRANT XV—EDUCATION—*cont.* | | | | |
| | 37. EDUCATION—*cont.* | | | | |
| 54 | Grants to local bodies and private agencies for new middle schools for girls to be opened in centres not served at present by such schools .. .. .. .. .. .. | 19,800 | 18,000 | 9,000 | 9,000 |
| 55 | Opening of six new middle schools for girls and additional section in Form IV in the Government High School for Girls, Madura .. .. .. .. .. | (*a*) 86,200 | 10,800 | (*a*) 47,800 | 10,800 |
| 56 | Payment of boarding grant to Indian orphanages and boarding homes on the basis of three-fourths of the net boarding charges .. | 1,00,500 | .. | 1,00,500 | .. |
| 57 | Extension of facilities for the education of deaf and dumb children and blind children .. | 64,200 | 8,000 | 46,700 | 8,000 |
| 58 | Equipment grants to Secondary schools under private management .. .. .. .. | .. | 1,87,900 | .. | 1,87,900 |
| 59 | Building grants to Secondary schools under private management .. . .. .. | .. | 1,67,400 | .. | 1,48,000 |
| 60 | Subsidies to local bodies for the construction of buildings in Secondary schools .. .. | .. | 9,800 | .. | 5,000 |
| 61 | Subsidies to local bodies for equipment of Secondary schools .. .. .. .. | .. | 63,900 | .. | 63,900 |
| 62 | Introduction of the teaching of Hindustani in the middle schools in which the language is not now taught .. .. .. .. | 1,28,400 | .. | 12,500 | .. |
| 63 | Grants to Scouts and Girl Guides Associations. | .. | 21,000 | .. | 21,000 |
| 64 | Direct grants to Non-Government European Secondary and Primary schools .. .. | .. | 27,300 | .. | 27,300 |
| 65 | Building and equipment grants to aided elementary schools .. .. .. .. | .. | 83,400 | .. | 83,400 |
| P.66 | Direct grants to Non-Government Special schools .. .. .. .. .. .. | .. | 48,000 | .. | 48,000 |
| 67 | Grants for public libraries .. .. .. | .. | 2,00,000 | .. | 2,00,000 |
| 68 | Opening of adult education classes and night schools .. .. .. .. .. .. | 1,82,000 | 18,000 | 1,36,500 | 18,000 |
| 69 | Opening of an Intermediate College at Cuddapah .. .. .. .. .. | 31,300 | 13,000 | 15,500 | 8,000 |
| 70 | Grant of stipends to candidates undergoing B.T. or B.Ed. training .. .. | 2,500 | .. | 2,500 | .. |
| 71 | Employment of B.T. Assistants in the place of Secondary grade teachers in all Government Training schools and Graduate Language Assistants in High schools .. | 1,22,400 | .. | 17,200 | .. |
| 72 | Extension of the scheme for increased educational facilities for the Maravar children in Tinnevelly district .. .. .. .. | 6,200 | 9,000 | 4,200 | 9,000 |
| 73 | Teaching grants to Aided Colleges .. .. | 49,000 | .. | 49,000 | .. |
| 74 | Opening of new subjects in the Queen Mary's College, Madras .. .. | (*b*) 9,100 | 2,300 | (*b*) 2,800 | 2,300 |
| 75 | Strengthening of the Mechanical Engineering department in the Engineering College, Guindy .. .. .. .. .. .. | 26,900 | 2,82,500 | 15,100 | 1,52,500 |
| 76 | Grant to the Madras University for the institution of a Professorship in Tamil .. | 2,500 | .. | 2,500 | .. |
| 77 | Equipment grants to Non-Government Arts and Professional Colleges under private managements .. .. .. .. .. | .. | 1,06,300 | .. | 1,06,300 |

P. Relates to Post-war Reconstruction.

(*a*) Additional Revenue of Rs. 10,800 (ultimate) and Rs. 10,800 in 1948–9 will be realized as fees and credited to "XXVI. Education"—*See* item 4 in Section (B) (II) of this Appendix.

(*b*) Rs. 14,700 (ultimate) and Rs. 7,400 in 1948–9 will be realized as fee income and credited to "XXVI. Education"—*See* item 5 in Section (B) (II) of this Appendix.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948–9—*cont.*

### Schemes debitable to Revenue Account—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948–9. Recurring. | Cost in 1948–9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| | GRANT XV—EDUCATION—*cont.* | | | | |
| | 37. EDUCATION—*cont.* | | | | |
| 78 | Opening of class in group IV (*b*)—Economics and Politics in the B.A. class of the Government Arts College, Coimbatore .. .. | (*a*) 8,900 | 4,000 | (*a*) 3,400 | 4,000 |
| 79 | Increased admissions in the B.Sc. Chemistry class in the Government Arts College, Anantapur .. .. .. .. .. | (*b*) 6,600 | 14,000 | (*b*) 1,000 | 14,000 |
| 80 | Conversion of posts in the Subordinate Educational Service in languages to Madras Educational Service posts in certain Government Colleges .. .. .. | 18,800 | .. | 4,800 | .. |
| 81 | Building grants to Aided Arts and Professional Colleges .. .. .. .. .. | .. | 1,90,800 | .. | 1,15,800 |
| 82 | Equipment grants to Non-Government Arts Colleges under private managements .. | .. | 50,000 | .. | 50,000 |
| 83 | Opening in the Vizagapatam Agency—<br>(1) Elementary school at Sankada .. ..<br>(2) Higher standards in the school at Mondenkhallu .. .. .. .. .. ..<br>(3) Hostel at Sithampeta village .. .. | 8,100 | 5,500 | 4,600 | 4,300 |
| 84 | Allotment of a lump-sum provision for playgrounds for Secondary and Elementary schools .. .. .. .. .. .. | 10,00,000 | .. | 1,00,000 | .. |
| 85 | Grant of time-scales of pay to the Gasmen paid from contingencies in certain Government Colleges .. .. .. .. .. | 700 | .. | 400 | .. |
| 86 | Geographical excursional tours by students of Arts Colleges .. .. .. .. .. | 3,000 | .. | 3,000 | .. |
| 87 | Starting a "Laboratory Arts Course" in the Presidency College, Madras .. .. .. | (*c*) 400 | 2,500 | (*c*) 400 | 2,500 |
| 88 | Purchase of furniture and utensils for the additional hostel in the Government Arts College, Anantapur .. .. .. .. | .. | 5,000 | .. | 5,000 |
| 89 | Purchase of furniture for the Government College, Kumbakonam .. .. .. | .. | 7,500 | .. | 7,500 |
| 90 | Grant of time-scales of pay for full-time matrons of hostels attached to Government Training Schools for Mistresses .. | 6,800 | .. | 1,500 | .. |
| 91 | Conversion of posts of part-time music teachers into full-time posts in certain Government Training Schools for Masters .. .. | 2,700 | .. | 1,200 | .. |
| 92 | Opening of a hostel attached to the Government Training School for Masters in Tinnevelly .. .. .. .. .. | (*d*) 1,700 | 800 | (*d*) 1,200 | 800 |
| 93 | Opening of a hostel attached to the Government Training School for Masters, Dindigul. | (*e*) 2,000 | 700 | (*e*) 1,500 | 700 |
| 94 | Contribution to local bodies to make good the loss consequent on the Profession-tax Limitation Act, 1941. [*See* also item 241]. | .. | 1,44,000 | .. | 1,44,000 |
| 95 | Strengthening the audit section in the office of the Director of Public Instruction .. | 6,300 | .. | 4,900 | .. |

(*a*) Rs. 14,700 (ultimate) and Rs. 7,400 in 1948–9 will be realized as fees from students and credited to "XXVI. Education"—*See* item 6 in Section (B) (II) of this Appendix.

(*b*) Rs. 6,000 (ultimate) and Rs. 3,000 in 1948–9 will be realized as additional income from tuition and other fees and credited to "XXVI. Education"—*See* item 7 in Section (B) (II) of this Appendix.

(*c*) Rs. 400 (ultimate) and Rs. 400 in 1948–9 will be realized as fees recoverable from students and credited to "XXVI. Education"—*See* item 8 in Section (B) (II) of this Appendix.

(*d*) Rs. 300 (ultimate) and Rs. 200 in 1948–9 will be realized as rent recoverable from students and credited to "XXVI. Education"—*See* item 9 in Section (B) (II) of this Appendix.

(*e*) Rs. 200 (ultimate) and Rs. 200 in 1948–9 will be realized as rent recoverable from students and credited to "XXVI. Education"—*See* item 10 in Section (B) (II) of this Appendix.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948–9—*cont.*

### Schemes debitable to Revenue Account—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948–9. Recurring. | Cost in 1948–9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| | GRANT XV—EDUCATION—*cont.* | | | | |
| | 37. EDUCATION—*cont.* | | | | |
| 96 | Introduction of new courses of study in the Government Victoria College, Palghat .. | (*a*) 20,600 | 10,000 | (*a*) 7,400 | 7,500 |
| P. 97 | Extension of basic education .. .. | 9,00,000 | 3,00,000 | 7,00,000 | 3,00,000 |
| 98 | Raising to first grade the Government College at Mangalore .. .. .. .. .. | (*b*) 32,000 | 8,000 | (*b*) 2,900 | 8,000 |
| 99 | Introduction of Tamil as an optional subject for B.A. classes in the Government College, Coimbatore .. .. .. .. .. | (*c*) 4,400 | 500 | (*c*) 1,200 | 500 |
| 100 | Grant to the Saraswathi Mahal Library .. | .. | 60,000 | .. | 20,000 |
| 101 | (*a*) Grant to the Committee for the preparation of an Encyclopædia in Tamil .. .. | .. | 5,00,000 | .. | 1,00,000 |
| | (*b*) Grant to the Committee for the preparation of an Encyclopædia in Telugu .. .. | .. | 5,00,000 | .. | 1,00,000 |
| 102 | Employment of additional staff in Inspecting offices to facilitate monthly payment of teaching grants to aided elementary schools. | 2,46,300 | .. | 77,500 | .. |
| | **Total—Grant XV ..** | **35,48,900** | **32,31,000** | **17,25,600** | **21,23,900** |
| | GRANT XVI—MEDICAL. | | | | |
| | 38. MEDICAL. | | | | |
| P. 103 | Provincialization of the Ettapur Children's Sanatorium .. .. .. .. .. | 24,600 | 9,000 | 19,900 | 9,000 |
| 104 | Purchase of deep X-ray plant for the King George Hospital, Vizagapatam .. .. | .. | 65,000 | .. | 65,000 |
| 105 | Purchase of an additional X-ray plant and wax-bath for the Government Stanley Hospital, Madras .. .. .. .. .. | .. | 31,000 | .. | 31,000 |
| 106 | Purchase of D.D.T. Geigy Neocid insecticide powder .. .. .. .. .. | 2,600 | .. | 2,600 | .. |
| 107 | Purchase of stores for the Government Hospital, Palghat .. .. .. .. | .. | 12,600 | .. | 12,600 |
| 108 | Purchase of refrigerators for the Government medical institutions .. .. .. | .. | 74,200 | .. | 74,200 |
| P. 109 | Training of additional midwives in the languages of the Province .. .. .. | .. | 71,900 | .. | 43,300 |
| 110 | Employment of additional staff in the out-patient department of the Government Stanley Hospital, Madras .. .. .. | 11,100 | .. | 7,700 | .. |
| 111 | Employment of additional medical staff in the Government Ophthalmic Hospital, Madras. | 16,100 | .. | 10,800 | .. |
| 112 | Employment of additional nursing staff in the Hospital of Indian Medicine .. .. | 16,800 | 2,100 | 12,900 | 2,100 |
| 113 | Employment of additional staff of Technicians and Laboratory attendants in the Medical College, Madras .. .. .. .. | 24,500 | .. | 19,100 | .. |
| 114 | Employment of a Librarian and an attender in the Medical College, Madras .. .. | 2,100 | .. | 1,400 | .. |
| 115 | Employment of a Games and Recreation Superintendent and a Garden Superintendent in the Mental Hospital, Madras .. | 3,200 | .. | 2,300 | .. |

P. Relates to Post-war Reconstruction.

(*a*) Rs. 8,800 (ultimate) and Rs. 4,400 in 1948–9 will be realized as fee income and credited to "XXVI. Education"—*See* item 11 in Section (B) (II) of this Appendix.

(*b*) Rs. 44,100 (ultimate) and Rs. 22,100 (in 1948–9) will be realized as fees and credited to "XXVI. Education"—*See* item 12 in Section (B) (II) of this Appendix.

(*c*) Rs. 3,700 (ultimate) and Rs. 1,800 (in 1948–9) will be realized as income from tuition fees and credited to "XXVI. Education"—*See* item 13 in Section (B) (II) of this Appendix.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948-9—*cont.*

### Schemes debitable to Revenue Account—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948-9. Recurring. | Cost in 1948-9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| | GRANT XVI—MEDICAL—*cont.* | | | | |
| | 38. MEDICAL—*cont.* | | | | |
| 116 | Employment of additional attendants and totis .. .. .. .. .. .. | 11,700 | .. | 9,700 | .. |
| 117 | Employment of additional staff for the King George Hospital, Vizagapatam .. .. | 58,600 | 18,400 | 39,400 | 18,400 |
| 118 | Revival of the paid post of the Pathologist in lieu of the existing honorary post in the Headquarters Hospital, Tanjore . .. | 4,900 | .. | 3,400 | .. |
| 119 | Employment of additional staff in the Government Headquarters Hospital, Ramnad .. .. .. .. .. | 6,400 | 4,400 | 5,600 | 4,400 |
| 120 | Increase of bed strength and employment of additional staff in the Government Headquarters Hospital, Salem .. .. .. | 38,000 | 18,400 | 27,400 | 18,400 |
| 121 | Increase of bed strength and employment of additional staff in the Government Headquarters Hospital, Vellore .. .. .. | 20,900 | 2,100 | 13,600 | 2,100 |
| 122 | Increase of bed strength and employment of additional staff in the Government Headquarters Hospital, Cuddalore. [*See* also item 211] .. .. .. .. .. | 15,200 | 4,700 | 12,200 | 4,700 |
| 123 | Increase of bed strength and employment of additional staff in the Women and Children Hospital, Calicut .. .. .. .. | 68,100 | 15,300 | 55,300 | 15,300 |
| 124 | Increase of bed strength and employment of additional staff in the Government Hospital, Mayavaram .. .. .. .. | 5,800 | 4,700 | 4,200 | 4,700 |
| 125 | Employment of additional staff in the Government Hospital, Gobichettipalaiyam.. .. | 2,800 | 400 | 2,200 | 400 |
| 126 | Increase of bed strength and employment of additional staff in the Government Headquarters Hospital, Tanjore. [*See* also item 210] .. .. .. .. .. | 74,900 | 43,400 | 59,600 | 43,400 |
| 127 | Increase of bed strength and employment of additional staff in the Government Hospital and Government Women and Children Hospital, Tiruppattur .. .. .. | 13,500 | 1,800 | 9,800 | 1,800 |
| 128 | Employment of staff in increasing the bed strength of the Government Hospital, Gudalur. [*See* also item 209] .. .. | 6,700 | 4,700 | .. | .. |
| 129 | Building grant to the Kasthurba Gandhi National Memorial Trust for the construction of a Leprosy Home for women and children in the South Arcot district .. | .. | 24,500 | .. | 24,500<br>(*a*) — 6,000 |
| 130 | Payment of maintenance grant to the Venkataramana Ayurvedic Dispensary and College, Mylapore, Madras .. .. .. .. | 2,400 | .. | 2,200 | .. |
| 131 | Building grant to the Saint Joseph's Leprosy Hospital at Kankanadi for the construction of additional buildings .. .. .. | .. | 49,800 | .. | 49,800<br>(*a*) — 12,500 |
| 132 | Building grant to the London Mission Hospital, Bellary, for the construction of a maternity ward at Kowtalam .. .. | .. | 8,300 | .. | 8,300 |
| 133 | Grant for the construction of medical buildings and improvements to certain medical institutions .. .. .. .. .. .. | .. | 18,000 | .. | 18,000<br>(*a*) — 4,500 |

(*a*) Probable savings.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948-9—*cont.*

### Schemes debitable to Revenue Account—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. | | Cost in 1948-9. | |
|---|---|---|---|---|---|
| | | Recurring. | Non-recurring. | Recurring. | Non-recurring. |
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| | GRANT XVI—MEDICAL—*cont.* | | | | |
| | 38. MEDICAL—*cont.* | | | | |
| 134 | Conversion of the rural dispensary at Seethammapeta, Vizagapatam Agency, into a regular dispensary. [*See* also item 212.] | 5,600 | 5,000 | 4,200 | 5,000 |
| 135 | Payment of subsidies for the employment of medical practitioners and midwives in certain subsidized rural dispensaries .. | 13,600 | .. | 11,300 | .. |
| 136 | Provincialization of the Local Fund Dispensary at Poonamallee .. .. .. .. | 8,700 | 4,000 | 6,900 | 4,000 |
| | **Total—Grant XVI ..** | **4,58,800** | **4,93,700** | **3,43,700** | **4,37,400** |
| | GRANT XVII—PUBLIC HEALTH. | | | | |
| | 39. PUBLIC HEALTH. | | | | |
| 137 | Reorganization of the Public Health section in the King Institute, Guindy .. .. | 5,800 | .. | 2,600 | .. |
| 138 | Introduction of anti-malarial measures in the new Settlers' Colonies in the Malabar district. | 59,000 | 17,000 | 47,200 | 17,000 |
| 139 | Scheme for the control of malaria in the Koya villages in Polavaram Agency, West Godavari district .. .. .. .. .. .. | 22,200 | 3,000 | 19,500 | 3,000 |
| 140 | Grant to the Salem District Board for anti-malarial operations .. .. .. .. | 19,800 | 7,000 | 15,500 | 7,000 |
| 141 | Grant for a partial drainage scheme in the Chittoor Municipality .. .. .. | .. | 14,000 | .. | 14,000<br>(*a*) — 3,500 |
| P. 142 | Grant for the water-supply scheme for the Karaikudi Municipality .. .. .. | .. | 29,400 | .. | 29,400<br>(*a*) — 7,400 |
| 143 | Grant to the Madras Corporation for laying a separate water-supply trunk main to South Madras [*See* also item 265] .. .. .. | .. | 6,83,000 | .. | 1,00,000<br>(*a*) — 25,000 |
| 144 | Increase in leave and epidemic reserve in the Cadre of Health Inspectors .. .. .. | 16,900 | .. | 12,200 | .. |
| 145 | Grant to Provincial Research Committee for the promotion of research .. .. .. | .. | 25,000 | .. | 25,000 |
| 146 | Employment of additional staff in the office of the Director of Town-Planning, Madras .. | 6,500 | .. | 4,800 | .. |
| 147 | Improvements to the King Institute, Guindy [*See* also item 253] .. .. .. .. | .. | 1,50,000 | .. | 1,50,000 |
| | **Total—Grant XVII ..** | **1,30,200** | **9,28,400** | **1,01,800** | **3,09,500** |
| | GRANT XVIII—AGRICULTURE. | | | | |
| | 40. AGRICULTURE. | | | | |
| 148 | Reorganization of the Marketing Section of the Agricultural Department .. .. | 53,000 | .. | 36,700 | .. |
| 149 | Renewal of water-supply pipe lines in the Agricultural College Estate, Coimbatore .. | .. | 15,000 | .. | 15,000 |
| 150 | Scheme for the extension of the area under the nursery at the Pomological Station, Coonoor. | 23,100 | 9,000 | 7,300 | 9,000 |
| 151 | Taking on lease ten acres of land adjoining the Paddy Breeding Station, Coimbatore, to cope with the increase of work .. .. | 5,400 | 2,300 | 5,300 | 2,300 |
| 152 | Opening of two agricultural depots (one at Gummalakshmipuram village and the other at Mordemkhallu village) and the employment of a Special Agricultural Demonstrator and necessary staff .. .. .. .. | 14,200 | 700 | 11,200 | 700 |

P. Relates to Post-war Reconstruction.

(*a*) Probable savings.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948–9—*cont.*

**Schemes debitable to Revenue Account—*cont.***

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948–9. Recurring. | Cost in 1948–9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| | GRANT XVIII—AGRICULTURE—*cont.* | | | | |
| | 40. AGRICULTURE—*cont.* | | | | |
| 153 | Scheme for conducting experiments at the Agricultural Research Laboratory at Coimbatore on the black-heart disease of potatoes .. | 2,300 | 3,900 | 1,300 | 3,900 |
| P. 154 | Land acquisition for a permanent farm for the Agricultural College, Bapatla .. .. | .. | 4,89,000 | .. | 4,89,000 |
| P. 155 | Appointment of two additional artists in the Agricultural College, Bapatla .. .. | 3,000 | .. | 2,400 | .. |
| 156 | Scheme for conducting research for the measurement of draught and equipment and harnessing of work animals at the Agricultural College and Research Institute, Coimbatore .. .. .. .. .. | 6,900 | 4,000 | 6,100 | 4,000 |
| 157 | Training of Upper Subordinates in Entomology and Mycology .. .. .. .. .. | 20,400 | .. | 12,500 | .. |
| | **Total—Grant XVIII ..** | **1,28,300** | **5,23,900** | **82,800** | **5,23,900** |
| | GRANT XIX—VETERINARY. | | | | |
| | 41. VETERINARY. | | | | |
| 158 | Grant to the Corporation of Madras for opening three veterinary dispensaries in Madras City .. .. .. .. .. | 2,400 | 1,100 | 2,200 | 1,100 |
| 159 | Opening of elementary schools for farm labourers at the Livestock Research Stations at Hosur and Guntur .. .. | 1,800 | 600 | 1,500 | 600 |
| 160 | Grant of subsidy for poultry improvement to Mrs. Savitri Devi of Alur in the Bellary district .. .. .. .. .. .. | .. | 800 | .. | 800 |
| | **Total—Grant XIX ..** | **4,200** | **2,500** | **3,700** | **2,500** |
| | GRANT XX—CO-OPERATION. | | | | |
| | 42. CO-OPERATION. | | | | |
| 161 | Grant for the construction of godown for the Palakoderu Co-operative Society, West Godavari district .. .. .. .. | .. | 3,800 | .. | 3,800 |
| 162 | Grant for the construction of godown in the T. Marudur Co-operative Credit Society in Trichinopoly district .. .. .. .. | .. | 2,000 | .. | 2,000 |
| 163 | Employment of staff for the work connected with the development of Co-operative Societies in the Rampa Chodavaram Agency in East Godavari district .. .. .. | 2,600 | .. | 2,200 | .. |
| 164 | Subsidy for the establishment of a Coir Workers' Co-operative Society at Venmanad in Ponnani taluk, South Malabar district [*See* also item 256] .. .. .. .. .. | .. | 3,900 | .. | 3,900 |
| 165 | Subsidy to the Wallajabad Hindu Religious School Cottage Industries Co-operative Society, Chingleput district, for the purchase of machinery and tools for the starting of light metal industry [*See* also item 257] .. | .. | 1,800 | .. | 1,800 |
| 166 | Starting of Co-operative Cattle Breeding Societies in the Cuddapah district .. .. | 5,800 | 8,100 | 4,800 | 8,100 |
| | **Total—Grant XX ..** | **8,400** | **19,600** | **7,000** | **19,600** |

P. Relates to Post-war Reconstruction.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948–9—*cont.*

### Schemes debitable to Revenue Account—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948–9. Recurring. | Cost in 1948–9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| | **GRANT XXI—INDUSTRIES.** | | | | |
| | 43. INDUSTRIES AND SUPPLIES—INDUSTRIES. | | | | |
| 167 | Grants-in-aid to Industrial Schools .. .. | .. | 81,300 | .. | 79,000 |
| 168 | Creation of a post of Biometric Assistant in the office of the Sericultural Expert, Kollegal .. .. .. .. .. | 3,100 | .. | 2,300 | .. |
| 169 | Increasing the number of scholarships tenable at the Indian School of Mines, Dhanbad .. | 2,400 | .. | 400 | .. |
| 170 | Execution of private orders in the School of Arts and Crafts, Madras .. .. .. | (*a*) 14,300 | .. | (*a*) 14,300 | .. |
| P. 171 | Establishment of an Oil Technological Institute in the Anantapur district .. .. .. | 73,200 | 5,26,700 | 38,800 | 5,26,700 |
| * 172 | Provision of instructional and testing laboratory for tile industry in the School of Arts and Crafts, Madras .. .. .. .. | 4,300 | 23,000 | 3,900 | 23,000 |
| * 173 | Provision of additional accommodation and equipment for the Government Coir School, Beypore .. .. .. .. .. | .. | 67,500 | .. | 67,500 |
| * 174 | Opening of a Ceramic School at Gudur .. | 58,900 | 4,75,000 | 29,000 | 4,75,000 |
| * 175 | Reorganization of the Ceramic section in the School of Arts and Crafts, Madras .. | 13,400 | .. | 9,700 | .. |
| * 176 | Opening of an Industrial School in the North Vizagapatam district for imparting training in Coir Industry .. .. .. .. | (*b*) 13,500 | 3,700 | (*b*) 12,100 | 3,700 |
| 177 | Reorganization of the Industrial Engineering Workshops, Madras [*see* also item 218] .. | 55,600 | 2,10,000 | 40,000 | 2,10,000 |
| | **Total** .. | **2,38,700** | **13,87,200** | **1,50,500** | **13,84,900** |
| | *Deduct*—Cost of schemes to be met from the Village Reconstruction and Harijan Uplift Fund .. .. .. .. .. .. | — 90,100 | — 5,69,200 | — 54,700 | — 5,69,200 |
| | **Total—Grant XXI** .. | **1,48,600** | **8,18,000** | **95,800** | **8,15,700** |
| | **GRANT XXII—CINCHONA AND FISHERIES.** | | | | |
| | 43. INDUSTRIES AND SUPPLIES—FISHERIES. | | | | |
| 178 | Employment of additional staff under the Hydrologist and Algologist .. .. | 7,000 | 300 | 4,700 | 300 |
| 179 | Employment of staff for the development of education in the Fisheries Technological Institute, Tuticorin .. .. .. .. | 38,200 | 66,500 | 35,500 | 66,500 |
| 180 | Supply of articles required by fishermen at subsidized rates .. .. .. .. | .. | .. | .. | 100 (token) |
| | 43. INDUSTRIES AND SUPPLIES—CINCHONA. | | | | |
| 181 | Scheme for manurial trials on cinchona cultivation [*see* also item 250] .. .. | 20,800 | .. | 14,800 | .. |
| | **Total—Grant XXII** .. | **66,000** | **66,800** | **55,000** | **66,900** |
| | **GRANT XXIII—MISCELLANEOUS DEPARTMENTS.** | | | | |
| | 47. MISCELLANEOUS DEPARTMENTS. | | | | |
| 182 | Extension of the activities of the Labour Department for the amelioration of the conditions of the eligible communities [*see* also item 259] .. .. .. .. .. | 1,11,300 | 3,36,100 | 82,400 | 2,62,800 |
| 183 | Payment of subsidy towards the pay of matrons employed in Harijan hostels .. .. .. | 1,800 | .. | 1,700 | .. |

P. Relates to Post-war Reconstruction.

(*a*) Rs. 15,700 (ultimate—recurring) and Rs. 15,700 in 1948–9 (recurring) will be realized and credited to "XXXII. Industries"—*See* item 14 in Section (B) (II) of this Appendix.

(*b*) Rs. 10,000 (ultimate) and Rs. 9,200 (in 1948–9) will be realized from sale of finished articles and credited to "XXXII. Industries—Industries"—*See* item 15 in Section (B) (II) of this Appendix.

* Cost of this item will be met from the Village Reconstruction and Harijan Uplift Fund.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948-9—*cont.*

### Schemes debitable to Revenue Account—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948-9. Recurring. | Cost in 1948-9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| | GRANT XXIII—MISCELLANEOUS DEPARTMENTS—*cont.* | | | | |
| | 47. MISCELLANEOUS DEPARTMENTS—*cont.* | | | | |
| * 184 | Additional funds for scholarships and schooling charges of the Labour department .. . | 61,500 | .. | 61,500 | .. |
| * 185 | Payment of additional lump-sum boarding grants .. .. .. .. .. .. | 1,00,000 | .. | 1,00,000 | .. |
| 186 | Opening of Form V in the Government Labour Department Secondary School, Masulipatam, and increase in the number of boarders of the attached hostel .. .. .. .. | 4,300 | 2,900 | 3,300 | 2,900 |
| * 187 | Grant to the Shabari Ashram for the construction of model huts and a weaving hall .. | .. | 5,200 | .. | 5,200 |
| 188 | Opening of new Labour Department hostels .. | 30,900 | 2,400 | 27,400 | 2,400 |
| †189 | Development of weaving industry in the Criminal Tribes Settlement, Chintaladevi .. | 64,800 | 13,300 | 48,600 | 13,300 |
| 190 | Conversion of nine posts of higher elementary grade teachers in certain Kallar Schools in the Madura South district .. .. .. | 3,200 | .. | 2,700 | ... |
| 191 | Appointment of additional teachers in the labour schools, Yenadi Reclamation, in the Chittoor district .. .. .. .. | 2,600 | 600 | 1,800 | 600 |
| 192 | Appointment of additional teachers in the Kallar Reclamation, Madura district .. | 7,500 | 700 | 4,700 | 700 |
| 193 | Appointment of two additional teachers and sinking of two wells in the Kallar Reclamation, Madura district .. .. .. .. | 1,400 | 2,100 | 900 | 2,100 |
| 194 | Sinking of wells at Kallivedu and Nerpakota Yenadi Colonies. | .. | 1,900 | .. | 1,900 |
| 195 | Payment of wages to dependants of internees of the Bitragunta Reformatory Settlement.. | 2,300 | .. | 2,300 | ... |
| 196 | Provincialization of the Madras Vigilance Service [*see* also item 238] .. .. .. | 84,500 | 2,100 | 70,500 | 2,100 |
| 197 | Reorganization of the Indian Women's Civic Corps as Women's Welfare Department .. | 72,200 | 5,500 | 60,900 | 5,500 |
| 198 | Lump-sum provision for ameliorative measures for *backward classes* (as distinct from Harijans) .. .. .. .. .. | .. | 1,00,000 | .. | 1,00,000 |
| | Total .. | 5,48,300 | 4,72,800 | 4,68,700 | 3,99,500 |
| | *Deduct*—Cost of schemes to be met from the Village Reconstruction and Harijan Uplift Fund .. .. .. .. .. | — 1,61,500 | — 5,200 | — 1,61,500 | — 5,200 |
| | Total—Grant XXIII .. | 3,86,800 | 4,67,600 | 3,07,200 | 3,94,300 |
| | GRANT XXIV—CIVIL WORKS—WORKS. | | | | |
| | 50. CIVIL WORKS—BUILDINGS—ADMINISTRATION OF JUSTICE. | | | | |
| 199 | Extension of the District Court building, Vizagapatam .. .. .. .. | .. | 17,900 | .. | 17,900 (*a*) — 1,800 |
| | Total—Administration of Justice .. | .. | 17,900 | .. | 16,100 |
| | 50. CIVIL WORKS—BUILDINGS—JAILS AND CONVICT SETTLEMENTS. | | | | |
| 200 | Construction of additional blocks, new out quarantine, etc., in the Presidency Jail for Women, Vellore .. .. .. .. | .. | 65,000 | .. | 65,000 |
| | Total—Jails and Convict Settlements.. | .. | 65,000 | .. | 65,000 |

(*a*) Probable savings.

* Cost of this item will be met from the Village Reconstruction and Harijan Uplift Fund.

† Rs. 60,000 (recurring) and Rs. 4,500 (non-recurring) ultimately and Rs. 45,000 (recurring) and Rs. 4,500 (non-recurring) in 1948–9 will be realized as revenue and credited as receipts under "XXXVI. Miscellaneous Departments"—*See* item 16 in Section (B) (II) of this Appendix.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948-9—*cont.*

### Schemes debitable to Revenue Account—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948-9. Recurring. | Cost in 1948-9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | RS. | | RS. |
| | GRANT XXIV—CIVIL WORKS—WORKS—*cont.* | | | | |
| | 50. CIVIL WORKS—BUILDINGS—EDUCATION. | | | | |
| 201 | Construction of second floor to the high school block of the Government Secondary and Training School for Mappillas at Malappuram .. .. .. .. .. .. | .. | 38,600 | .. | 38,600 |
| 202 | Acquisition of land for playground of the Government Victoria College, Palghat .. | .. | 27,500 | .. | 27,500 |
| 203 | Extension of the portico to provide a room each on both the ground floor and the first floor in the Government Training College, Rajahmundry .. .. .. .. | .. | 25,000 | .. | 25,000 |
| | **Total—Education** .. | .. | 91,100 | .. | 91,100 |
| | 50. CIVIL WORKS—BUILDINGS—MEDICAL. | | | | |
| P. 204 | Construction of additional buildings in the Government Tuberculosis Sanatorium, Tambaram .. .. .. .. .. | .. | 1,80,000 | .. | 1,80,000<br>(*a*) — 18,000 |
| 205 | Construction of a kitchen block and store-room in the Government Victoria Caste and Gosha Hospital, Madras .. .. .. | .. | 65,000 | .. | 10,000 |
| P. 206 | Improvements to Headquarters Hospital, Bellary .. .. .. .. .. | .. | 25,100 | .. | 25,100 |
| 207 | Construction of temporary sheds in the Headquarters Hospital, Palamcottah .. .. | .. | 22,000 | .. | 22,000 |
| 208 | Construction of a temporary ward in the Government Hospital, Palni .. .. | .. | 13,100 | . | 13,100 |
| 209 | Construction of temporary wards in the Government Hospital, Gudalur [*See* also item 128] .. .. .. .. .. | .. | 8,000 | .. | 8,000 |
| 210 | Alterations to buildings in the Government Headquarters Hospital, Tanjore [*See* also item 126] .. .. .. .. .. | .. | 7,300 | ... | 7,300 |
| 211 | Alterations to buildings in the Government Headquarters Hospital, Cuddalore [*See* also item 122] .. .. .. .. | .. | 1,500 | .. | 1,500 |
| 212 | Conversion of the rural dispensary at Seethammapeta, Vizagapatam Agency, into a regular dispensary [*See* also item 134] .. .. .. .. .. | .. | 20,000 | .. | 20,000 |
| | **Total—Medical** .. | .. | 3,42,000 | .. | 2,69,000 |
| | 50. CIVIL WORKS—BUILDINGS—VETERINARY. | | | | |
| 213 | Construction of a students' hostel at the Livestock Research Station, Hosur .. .. | .. | 1,70,000 | .. | 1,70,000 |
| 214 | Construction of quarters for the staff, etc., for the scheme for the salvage of dry cows in Madras City .. .. .. .. .. | .. | 32,000 | .. | 32,000 |
| 215 | Improvements to the Veterinary Hospital, Erode .. .. .. .. .. .. | .. | 18,200 | .. | 18,200 |
| | **Total—Veterinary** .. | .. | 2,20,200 | .. | 2,20,200 |

P. Relates to Post-war Reconstruction.

(*a*) Probable savings.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948–9—*cont.*

### Schemes debitable to Revenue Account—*cont.*

| Item number. (1) | Description of the scheme. (2) | Ultimate cost. Recurring. (3) | Ultimate cost. Non-recurring. (4) | Cost in 1948–9. Recurring. (5) | Cost in 1948–9. Non-recurring. (6) |
|---|---|---|---|---|---|
| | | RS. | RS. | RS. | RS. |
| | **GRANT XXIV—CIVIL WORKS—WORKS—*cont.*** | | | | |
| | 50. CIVIL WORKS—BUILDINGS—INDUSTRIES. | | | | |
| 216 | Construction of quarters for the sericultural staff at Kollegal and Hosur .. .. | .. | 86,500 | .. | 86,500 |
| 217 | Construction of a building for the office and stores of the Assistant Sericultural Expert, Hosur .. .. .. .. .. .. | .. | 12,400 | .. | 12,400 |
| 218 | Reorganization of the Industrial Engineering Workshops, Madras [*See* also item 177] .. | .. | 2,21,700 | .. | 2,21,700 |
| | **Total—Industries** .. | .. | 3,20,600 | .. | 3,20,600 |
| | 50. CIVIL WORKS—BUILDINGS—STATIONERY AND PRINTING. | | | | |
| 219 | Acquisition of sites in Tondiarpet for the construction of quarters for the employees of the Government Press, Madras. | .. | 1,53,000 | .. | 1,53,000 |
| | **Total—Stationery and Printing** .. | .. | 1,53,000 | .. | 1,53,000 |
| | 50. CIVIL WORKS—COMMUNICATIONS. | | | | |
| P. 22 | Road Development schemes (other than National Highways) .. .. .. | .. | P. 1,58,69,400<br>1,78,200 | .. | P. 46,30,000<br>50,000 |
| P. 221 | Road Development schemes (supplemental items) .. .. .. .. .. | .. | 11,36,100 | .. | 5,06,100 |
| | **Total—Communications** .. | .. | 1,71,83,700 | .. | 51,86,100 |
| | 50. CIVIL WORKS—REPAIRS. | | | | |
| 222 | Transfer of certain roads from the control of local bodies to the Highways Department. | 85,800 | .. | 85,800 | .. |
| 223 | Transfer of certain roads from the control of the Guntur District Board to the Highways Department (supplemental items) .. | 18,000 | .. | 18,000 | .. |
| | **Total—Repairs** .. | 1,03,800 | .. | 1,03,800 | .. |
| | **Total—Grant XXIV** .. | 1,03,800 | 1,83,93,500 | 1,03,800 | 63,21,100 |
| | **GRANT XXV—CIVIL WORKS—ESTABLISHMENTS AND TOOLS AND PLANT.** | | | | |
| | 50. CIVIL WORKS—ESTABLISHMENTS. | | | | |
| 224 | Formation of a division for gauging operations in the Province .. .. .. | 46,200 | .. | 34,500 | .. |
| 225 | Conversion of one post of third grade draughtsman into second grade in the Circle offices .. .. .. .. .. | 4,700 | .. | 4,400 | .. |
| 226 | Employment of draughtsmen in the offices of the Divisional Engineers, Highways Department, for checking the estimates of Panchayat Board works .. .. .. | .. | .. | .. | .. |
| | **Total—Grant XXV** .. | 50,900 | .. | 38,900 | .. |

P. Relates to Post-war Reconstruction.

# (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948-9—*cont.*

## Schemes debitable to Revenue Account—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948-9. Recurring. | Cost in 1948-9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | | RS |
| | GRANT XXVI—CIVIL WORKS—GRANTS-IN-AID. | | | | |
| | 50. CIVIL WORKS—GRANTS-IN-AID. | | | | |
| P. 227 | Grant for the water-supply scheme for the Guntakal Panchayat, Anantapur district [*See* also item 268]. | .. | 24,300 | .. | 24,300 (*a*) — 6,000 |
| P. 228 | Grant for the construction of two additional filter beds in the Kurnool Municipal Water-works [*See* also item 271]. | .. | 26,400 | .. | 26,400 (*a*) — 6,600 |
| P. 229 | Grant for the drainage scheme for Coimbatore Municipality [*See* also item 272]. | .. | 4,05,000 | .. | 1,30,500 (*a*) — 32,600 |
| P. 230 | Grant to the Coimbatore Municipal Council for the work of duplication of gravitation main [*See* also item 282]. | .. | 8,28,300 | .. | 4,31,000 (*a*) — 1,07,800 |
| P. 231 | Grant for the water-supply scheme of the Kumbakonam Municipality. | .. | 2,06,400 | .. | 2,06,400 (*a*) — 51,600 |
| 232 | Non-recurring grants to local bodies for roads and bridges (other than village communications) .. .. .. .. .. | .. | 1,74,900 | .. | 1,74,900 (*a*) — 9,900 |
| 233 | Grants to local bodies for the improvement of village communications not included in the Post-war Road Development programme .. .. .. .. .. | .. | 5,00,000 | .. | 5,00,000 (*a*) — 50,000 |
| P. 234 | Grants to local bodies for capital expenditure on road works included in the Post-war Road Development programme .. .. | .. | 35,00,000 | .. | 35,00,000 (*a*) — 3,50,000 |
| | **Total—Grant XXVI** .. | .. | **56,65,300** | .. | **43,79,000** |
| | GRANT XXVII—ELECTRICITY. | | | | |
| | 52-A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES. | | | | |
| 235 | Opening of a training centre at Mettur for training Line Construction Foremen and Assistant Foremen .. .. .. .. | .. | 15,800 | .. | 15,800 |
| | **Total—Grant XXVII** .. | .. | **15,800** | .. | **15,800** |
| | GRANT XXIX—PENSIONS. | | | | |
| | 55. SUPERANNUATION ALLOWANCES, ETC. | | | | |
| 236 | Pensionary charges due to the permanent retention of a nucleus construction staff in the Electricity Department .. .. | 14,700 | .. | .. | .. |
| 237 | Increasing the cadre strength of Executive Engineers .. .. .. .. .. | 17,000 | .. | .. | .. |
| | **Total—Grant XXIX** .. | **31,700** | .. | .. | .. |

P. Relates to Post-war Reconstruction.

(*a*) Probable savings.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948-9—*cont.*

### Schemes debitable to Revenue Account—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. | | Cost in 1948-9. | |
|---|---|---|---|---|---|
| | | Recurring. | Non-recurring. | Recurring. | Non-recurring. |
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | RS. | RS. | RS. | RS. |
| | **GRANT XXXI—MISCELLANEOUS.** | | | | |
| | 57. MISCELLANEOUS. | | | | |
| 238 | Provincialization of the Madras Vigilance Service [*See* also item 196] .. .. .. | (*a*) — 29,500 | .. | (*a*) — 29,500 | .. |
| 239 | Contributions to local bodies for loss of income from tolls .. .. .. .. | .. | 73,96,000 | .. | 73,96,000 |
| 240 | Grants to district boards and municipal councils to enable them to wipe off deficits caused by payment of dearness allowance.. | .. | 10,00,000 | .. | 10,00,000 |
| 241 | Contribution to local bodies to make good the loss consequent on the Profession-tax Limitation Act, 1941 [*See* also item 94] .. | .. | 10,53,000 | .. | 10,53,000 |
| 242 | Opening of a branch Post office at Vadagarai in Srivilliputtur taluk, Ramnad district .. | 1,700 | .. | 1,700 | .. |
| | 63. EXTRAORDINARY CHARGES. | | | | |
| 243 | Carrying out improvements to and purchase of additional equipment for the Silk Testing House attached to the Government Silk Filatures, Kollegal .. .. .. .. | .. | 9,500 | .. | 9,500 |
| 244 | Organization of a Canteen and a Créche at the Government Silk Filatures, Kollegal .. | (*b*) 2,600 | 6,400 | 2,500 | 6,400 |
| | **Total—Grant XXXI** .. | — 25,200 | 94,64,900 | — 25,300 | 94,64,900 |
| | **Grand total—Schemes debitable to Revenue Account.** | 1,03,85,900 | 5,02,18,100 | 50,34,500 | 2,95,09,800 |
| | | 6,06,04,000 | | 3,45,44,300 | |

### Schemes debitable to Capital Expenditure outside the Revenue Account.

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948-9. Recurring. | Cost in 1948-9. Non-recurring. |
|---|---|---|---|---|---|
| | **GRANT XXXIII—CAPITAL OUTLAY ON IRRIGATION.** | | | | |
| | 68. CONSTRUCTION OF IRRIGATION, ETC. WORKS. | | | | |
| 245 | Lump-sum provision for Grow More Food Irrigation schemes [*See* also item 11] .. | .. | 38,00,000 | .. | 38,00,000 |
| P. 246 | Second stage of the Rellapad and Reddicalva Project .. .. .. .. | .. | 43,64,000 | | 1,00,000 |
| 247 | Providing irrigation facilities to Kanur and other villages in the West Godavari district .. .. .. .. .. | .. | 6,29,800 | .. | 3,00,000 |
| 248 | Providing irrigation facilities to the dry lands of Kankatam and Mukkollu villages .. | .. | 10,600 | .. | 10,600 |
| 249 | Ramapadasagar Project .. .. .. | .. | .. | .. | 100 (Token). |
| | **Total—Grant XXXIII** .. | .. | 88,04,400 | .. | 42,10,700 |
| | **GRANT XXXIV—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.** | | | | |
| | 72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT. | | | | |
| 250 | Scheme for manurial trials on cinchona cultivation—Construction of quarters [*See* also item 181] .. .. .. .. .. | .. | 65,000 | .. | 65,000 |
| | **Total—Grant XXXIV** .. | .. | 65,000 | .. | 65,000 |

P. Relates to Post-war Reconstruction.

(*a*) With the provincialization of the Madras Vigilance Service, the grant paid to the Madras Vigilance Association will be discontinued.

(*b*) The expenditure will be debited initially to "85-A. Capital Outlay on Provincial Schemes of State Trading."

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESIMATES FOR 1948-9—*cont.*

### Schemes debitable to Capital Expenditure outside the Revenue Account—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948-9. Recurring. | Cost in 1948-9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | RS. | | RS. |
| | GRANT XXXV—CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT. | | | | |
| | 81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT. | | | | |
| 251 | Construction of buildings for basic training schools .. .. .. .. .. .. | .. | 10,00,000 | .. | 10,00,000<br>(*a*) — 2,50,000 |
| P. 252 | Reconstruction of the Headquarters Hospital, Ellore .. .. .. .. .. .. | .. | 27,84,000 | .. | 5,00,000 |
| 253 | Improvements to the King Institute, Guindy [*See* also item 147] .. .. .. .. | .. | 6,85,000 | .. | 6,85,000<br>(*a*) — 1,63,500 |
| 254 | Construction of quarters for Police Subordinates .. .. .. .. | .. | 3,95,000 | . | 3,16,700<br>(*a*) — 31,700 |
| | **Total—Grant XXXV** .. | .. | 48,64,000 | .. | 20,56,500 |
| | GRANT XXXVI—CAPITAL OUTLAY ON ELECTRICITY SCHEMES. | | | | |
| | 81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES. | | | | |
| 255 | Construction of quarters, etc., and electrification of certain quarters already constructed in the Electricity department .. .. .. | .. | 10,15,200 | .. | 9,28,600<br>(*a*) — 46,400 |
| | **Total—Grant XXXVI** .. | .. | 10,15,200 | .. | 8,82,200 |
| | **Total—Schemes debitable to Capital Expenditure outside the Revenue Account** .. .. .. | .. | 1,47,48,600 | .. | 72,14,400 |

### Schemes debitable to Loans and Advances.

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948-9. Recurring. | Cost in 1948-9. Non-recurring. |
|---|---|---|---|---|---|
| | GRANT XLI—LOANS AND ADVANCES BEARING INTEREST. | | | | |
| | LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT. | | | | |
| 256 | Loan for the establishment of a Coir Workers' Co-operative Society at Venmanad in Ponnani taluk, South Malabar district [*See* also item 164] .. .. .. .. .. | .. | 3,000 | .. | 3,000 |
| 257 | Loans to the Walajabad Hindu Religious School Cottage Industries Co-operative Society, Chingleput district, for the purchase of machinery and tools for the starting of light metal industry [*See* also item 165] .. | .. | 1,800 | .. | 1,800 |
| 258 | Loan to the Corporation of Madras for improvements to the cattle yard at Kosapet .. | .. | 50,000 | .. | 50,000 |
| 259 | Loan to eligible communities for the acquisition of house-sites [*See* also item 182] .. | .. | 40,000 | .. | 40,000<br>(*a*) — 10,000 |

P. Relates to Post-war Reconstruction.

(*a*) Probable savings.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948–9—*cont.*

### Schemes debitable to Loans and Advances.—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. Recurring. | Ultimate cost. Non-recurring. | Cost in 1948–9. Recurring. | Cost in 1948–9. Non-recurring. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | RS. | | RS. |
| | **GRANT XLI—LOANS AND ADVANCES BEARING INTEREST—*cont.*** | | | | |
| | LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—*cont.* | | | | |
| 260 | Loan to the Corporation of Madras for Storm Water Drainage Scheme. | .. | 4,00,000 | .. | 4,00,000<br>(*a*) — 1,00,000 |
| 261 | Loan to the Corporation of Madras for the construction of public conveniences in various parts of the City; | .. | 2,50,000 | .. | 2,50,000<br>(*a*) —25,000 |
| 262 | Loan to the Corporation of Madras for the construction of dhobikanas in the City of Madras. | .. | 1,50,000 | .. | 1,50,000<br>(*a*) — 15,000 |
| 263 | Loan to the Corporation of Madras for the construction and remodelling of tenements in the City. | .. | 3,00,000 | .. | 3,00,000<br>(*a*) — 30,000 |
| 264 | Loan to the Madras Improvement Trust for the execution of the Cox Cheri Improvement Scheme. | .. | 6,00,000 | .. | 2,50,000<br>(*a*) — 25,000 |
| 265 | Loan to the Corporation of Madras for laying a separate water-supply trunk main to South Madras [*See* also item 143]. | .. | 6,00,000 | .. | 6,00,000<br>(*a*) — 1,50,000 |
| 266 | Loan to the Madras Corporation for the provision of amenities in the town-planning area. | .. | 14,50,000 | .. | 7,50,000<br>(*a*) — 75,000 |
| 267 | Loan to the Corporation of Madras for effecting further improvements to the Tuberculosis Hospital at Konnur High Road. | .. | 2,00,000 | .. | 2,00,000<br>(*a*) — 20,000 |
| P. 268 | Loan for the water-supply scheme for the Guntakal Panchayat, Anantapur district [*See* also item 227]. | .. | 12,200 | .. | 12,200<br>(*a*) — 3,100 |
| 269 | Loan to Panamarathupatti Panchayat Board in Salem district for the construction of a septic tank latrine. | .. | 2,000 | .. | 2,000<br>(*a*) — 200 |
| 270 | Loans to the Municipal Council, Tiruvannamalai, for the purchase of lorries for conservancy purposes. | .. | 15,000 | .. | 15,000<br>(*a*) — 1,500 |
| P. 271 | Loan for the construction of two additional filter beds in the Kurnool Municipal water-works. [*See* also item 228.] | .. | 26,400 | .. | 26,400<br>(*a*) — 6,600 |
| P. 272 | Loan for the drainage scheme for the Coimbatore Municipality. [*See* also item 229.] | .. | 4,05,000 | .. | 1,50,000<br>(*a*) — 37,500 |
| 273 | Loan for the installation of a stand by electric pump at the Chingleput Municipal water-works. | .. | 14,000 | .. | 14,000<br>(*a*) — 3,500 |
| 274 | Loan for the electrification of the Negapatam Municipal water-works. | .. | 50,000 | .. | 50,000<br>(*a*) — 12,500 |
| 275 | Loan to the Rajampet Panchayat Board, Cuddapah district, for the construction of septic tank latrines. | .. | 8,500 | .. | 8,500<br>(*a*) — 800 |
| 276 | Loan to the Adoni Municipal Council for the execution of Town-Planning Scheme No. 1. | .. | 53,000 | .. | 53,000<br>(*a*) — 5,300 |

P=Relates to Post-war Reconstruction.

(*a*) Probable savings.

## (C) SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1948–9—*cont.*

### Schemes debitable to Loans and Advances—*cont.*

| Item number. | Description of the scheme. | Ultimate cost. | | Cost in 1948–9. | |
|---|---|---|---|---|---|
| | | Recurring. | Non-recurring. | Recurring. | Non-recurring. |
| (1) | (2) | (3) | (4) | (5) | (6) |
| | | | RS. | | RS. |
| | GRANT XLI—LOANS AND ADVANCES BEARING INTEREST—*cont.* | | | | |
| | LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—*cont.* | | | | |
| 277 | Loan to the Cocanada Municipal Council for the execution of the Yeendrapeta Improvement Town-Planning Scheme. | .. | 23,000 | .. | 23,000<br>(*a*) — 2,300 |
| 278 | Loan to the Virudunagar Municipality for the acquisition of lands for the formation of roads in Kathalampatti Extension Town-Planning Scheme area. | .. | 72,500 | .. | 72,500<br>(*a*) — 7,300 |
| 279 | Loan to the Udipi Municipality for the acquisition of lands for widening of roads and lanes. | .. | 29,000 | .. | 29,000<br>(*a*) — 2,900 |
| 280 | Loan to the Chingleput Municipality for the acquisition of lands for the Gundur Fields Town-Planning Scheme. | .. | 8,000 | .. | 8,000<br>(*a*) — 800 |
| 281 | Loan to the Dindigul Municipality for the acquisition and development of lands for the Town-Planning Schemes. | .. | 1,00,000 | .. | 1,00,000<br>(*a*) — 10,000 |
| P. 282 | Loan to the Coimbatore Municipal Council for the work of duplication of gravitation main [*See* also item 230]. | .. | 10,42,500 | .. | 4,00,500<br>(*a*) — 1,00,100 |
| 283 | Loans to the Corporation of Madras for the construction of roads, etc., sanctioned by the Local Administration Department. | .. | 14,63,500 | .. | 14,63,500<br>(*a*) — 1,46,400 |
| 284 | *Loans to district and other local fund committees—* | | | | |
| | (i) Loans for the construction of roads, bridges, markets, buildings, electric lighting, etc. | .. | 50,000 | .. | 50,000<br>(*a*) — 5,000 |
| | *Loans to Municipalities—* | | | | |
| | (ii) Loans for the construction of roads, bridges, markets, buildings, electric lighting, etc. | .. | 1,56,400 | .. | 1,56,400<br>(*a*) — 15,600 |
| | **Total—Grant XLI** .. | .. | 75,75,800 | .. | 48,17,400 |
| | **Total—Schemes debitable to Loans and Advances** .. | .. | 75,75,800 | .. | 48,17,400 |
| | **Grand Total—Schemes debitable to Capital and Loans.** | .. | 2,23,24,400 | .. | 1,20,31,800 |

P=Reletes to Post-war Reconstruction.

(*a*) Probable Savings.

D. W. DODWELL,
*Financial Secretary.*

## APPENDIX II.

[*See* paragraph 28 of Part I.]

STATEMENT SHOWING THE CAPITAL LIABILITIES AND ASSETS OF THE MADRAS GOVERNMENT AS ON THE LAST DAY OF EACH FINANCIAL YEAR FROM 1944-5.

| Details. | 31st March 1945. | 31st March 1946. | 31st March 1947. | 31st March 1948 (Revised Estimate). | 31st March 1949 (Budget Estimate). |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| **Liabilities.** | | | | | |
| A. Bearing Interest— | | | | | |
| (i) *Loans—* | | | | | |
| (*a*) Due to the Central Government .. | 4,11·58 | 4,48·23 | 4,27·58 | 9,38·42 | 9,34·07 |
| (*b*) Open-market Loans .. .. .. | 8,57·92 | 11,55·67 | 15,64·97 | 15,58·85 | 15,52·73 |
| (*c*) Special irredeemable loans .. .. | 2·52 | 2·52 | 2·52 | 2·52 | 2·52 |
| Total—(i) Loans .. | **12,72·02** | **16,06·42** | **19,95·07** | **24,99·79** | **24,89·32** |
| (ii) *Other liabilities—* | | | | | |
| (*a*) State Provident Funds .. .. .. | 4,77·19 | 4,93·69 | 5,19·96 | 5,26·56 | 5,42·96 |
| (*b*) Depreciation Reserve Funds of commercial undertakings. | 4·19 | 4·12 | 4·75 | 5·61 | 6·85 |
| Total—(ii) Other liabilities .. | **4,81·38** | **4,97·81** | **5,24·71** | **5,32·17** | **5,49·81** |
| Total—A. Interest bearing liabilities .. | **17,53·40** | **21,04·23** | **25,19·78** | **30,31·96** | **30,39·13** |
| B. Free of Interest— | | | | | |
| (i) Sinking Funds .. .. .. .. | 1,56·83 | 2,11·77 | 2,53·66 | 3,07·90 | 3,77·36 |
| (ii) Famine Relief Fund .. .. .. | 77·06 | 79·73 | 85·05 | 86·71 | 44·34 |
| (iii) Electricity Reserve Funds .. .. .. | 1,03·58 | 1,21·66 | 1,42·35 | 1,64·38 | 1,95·21 |
| (iv) Deposits, Advances and Remittances .. | 26,43·88 | 44,53·50 | 48,52·94 | 49,84·11 | 40,40·30 |
| **Total—B. Liabilities—Free of Interest ..** | **29,81·35** | **48,66·66** | **53,34·00** | **55,43·10** | **46,57·21** |
| **C. GRAND TOTAL—LIABILITIES ..** | **47,34·75** | **69,70·89** | **78,53·78** | **85,75·06** | **76,96·34** |
| **Assets.** | | | | | |
| D. Assets Producing Revenue— | | | | | |
| (i) *Productive—* | | | | | |
| (*a*) Productive irrigation works .. .. | 14,80·68 | 14,83·41 | 15,01·32 | 15,58·50 | 16,07·68 |
| (*b*) Electricity Schemes .. .. .. | 7,75·13 | 8,41·23 | 9,45·08 | 14,16·76 | 19,10·49 |
| (*c*) Cinchona Plantations .. .. .. | 50·23 | 52·07 | 74·54 | 1,00·05 | 1,34·80 |
| (*d*) Kerala Soap Institute .. .. .. | 3·41 | 6·91 | 2·91 | 3·22 | 3·57 |
| (*e*) Industrial Engineering Workshops .. | 1·63 | 1·28 | 1·52 | 1·75 | 1·97 |
| (*f*) Hydrogenation Factory .. .. | ·32 | ·35 | ·43 | 9·04 | 11·70 |
| (*g*) Loans advanced (due to Government). | 4,94·54 | 5,25·91 | 6,15·23 | 9,10·24 | 10,48·37 |
| (*h*) Shares in Private Industrial concerns. | ·25 | 22·25 | 22·25 | 47·25 | * 98·25 |
| (*i*) Capital outlay on Madras City Bus Service. | .. | .. | 2·76 | 73·27 | 73·27 |
| Total—(i) Productive .. | **28,06·19** | **29,39·41** | **31,66·04** | **41,20·08** | **48,90·10** |
| (ii) *Unproductive—* | | | | | |
| (*a*) Unproductive irrigation works † .. | 4,60·29 | 4,71·62 | 5,22·66 | 6,79·57 | 9,99·64 |
| (*b*) Navigation works .. .. .. .. | 92·30 | 92·27 | 92·11 | 96·26 | 96·26 |
| Total—(ii) Unproductive .. | **5,52·59** | **5,63·89** | **6,14·77** | **7,75·83** | **10,95·90** |
| Total—D. Assets Producing Revenue .. | **33,58·78** | **35,03·30** | **37,80·81** | **48,95·91** | **59,86·00** |

* Includes Rs. 51 lakhs provided in the Budget for purchase of shares of the Industrial Finance Corporation proposed to be started.

† Includes Rs. 49·62 lakhs relating to outlay on special accelerated and widespread programme of improvements to minor irrigation works classified under "Capital."

STATEMENT SHOWING THE CAPITAL LIABILITIES AND ASSETS OF THE MADRAS GOVERNMENT AS ON THE LAST DAY OF EACH FINANCIAL YEAR FROM 1944-5—*cont.*

| Details. | 31st March 1945. | 31st March 1946. | 31st March 1947. | 31st March 1948 (Revised Estimate). | 31st March 1949 (Budget Estimate). |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | RS. | RS. | RS. | RS. | RS. |
| | LAKHS. | LAKHS. | LAKHS. | LAKHS. | LAKHS. |
| **Assets**—*cont.* | | | | | |
| **Brought forward** .. | 33,58·78 | 35,03·30 | 37,80·81 | 48,95·91 | 59,86·00 |
| E. OTHER ASSETS— | | | | | |
| Capital outlay on civil works outside the revenue account. | 1,46·32 | 1,47·52 | 1,58·24 | 1,82·59 | 2,74·47 |
| F. Securities in the Sinking Fund Investment Account.* | 1,41·22 | 1,84·74 | 1,84·74 | 1,84·74 | 1,84·74 |
| G. Securities in the Famine Relief Fund * .. .. | 76·23 | 79·44 | 84·50 | 86·30 | 44·30 |
| H. Securities in the Electricity Reserve Funds * .. | 1,03·36 | 1,21·26 | 1,41·77 | 1,64·15 | 1,94·54 |
| I. Securities in the Cash Balance Investment Account.* | 23,66·68 | 29,65·10 | 27,15·22 | 24,78·90 | 3,78·90 |
| J. Securities in the Revenue Reserve Fund * .. | 1,31·66 | 14,11·35 | 23,31·99 | 23,31·99 | 23,31·99 |
| K. Closing Cash Balance .. .. .. .. | 1,65·70 | 3,10·09 | 1,96·97 | 58·17 | 74·74 |
| **L. GRAND TOTAL—ASSETS** .. | 64,89·95 | 87,22·80 | 95,94·24 | 1,03,82·75 | 94,69·68 |
| **M. Excess of Assets over Liabilities** .. | 17,55·20 | 17,51·91 | 17,40·46 | 18,07·69 | 17,73·34 |

* Purchase price of securities.

D. W. DODWELL,
*Financial Secretary.*

## APPENDIX III.

### STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE MADRAS FAMINE RELIEF FUND FROM THE YEAR 1944-5.

| Particulars. | Accounts, 1944-5. | Accounts, 1945-6. | Accounts, 1946-7. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| I. Opening Balance—Cash .. .. | 1·97 | ·83 | ·29 | ·55 | ·41 |
| II. Receipts— | | | | | |
| A. Famine Relief Fund— | | | | | |
| (a) Transfers from the Revenue Account. | .. | .. | .. | .. | 5·00 |
| (b) Interest receipts .. .. | 2·56 | 2·66 | 2·38 | 2·67 | 2·62 |
| (c) Recoveries of Famine Expenditure. | ·61 | ·01 | ·02 | ·01 | ·01 |
| (d) Gain on realization of securities. | .. | .. | 2·92 | .. | .. |
| B. Investment Account— | | | | | |
| Sale of securities .. .. | .. | .. | 28·18 | 14·33 | 42·00 |
| Total—II. Receipts .. | 3·17 | 2·67 | 33·50 | 17·01 | 49·63 |
| III. Disbursements— | | | | | |
| A. Famine Relief Fund— | | | | | |
| (a) Transfers to the Revenue Account— | | | | | |
| (i) For expenditure on relief of serious famine and of distress due to serious famine, floods, etc. | .. | .. | .. | .. | 50·00 |
| (ii) For expenditure under the proviso to section 5 of Act XVI of 1936 on protective irrigation works. | .. | .. | .. | .. | .. |
| (b) Loss on realization of securities. | .. | .. | .. | 1·02 | .. |
| (c) Other payments .. .. | .. | .. | .. | .. | .. |
| B. Investment Account— | | | | | |
| Purchase of securities .. | 4·31 | 3·21 | 33·24 | 16·13 | .. |
| Total—III. Disbursements .. | 4·31 | 3·21 | 33·24 | 17·15 | 50·00 |
| IV. Net transactions of the year— | | | | | |
| Net receipts ( + ) *or* Net disbursements ( — ) (II — III). | — 1·14 | — ·54 | + ·26 | — ·14 | — ·37 |
| V. Closing Balance—Cash (I + IV) .. | ·83 | ·29 | ·55 | ·41 | ·04 |
| VI. Market value of securities held on the last day of the year. | 76·58 | 80·60 | 84·06 | * 86·62 | * 44·62 |
| **VII. Total assets of the Fund including Cash Balance (V + VI).** | 77·41 | 80·89 | 84·61 | 87·03 | 44·66 |
| NOTE.—Securities held in the Fund on the last day of the year— | | | | | |
| (i) Purchase price .. .. | 76·23 | 79·44 | 84·50 | 86·30 | 44·30 |
| (ii) Face value .. .. | 73·74 | 76·95 | 80·26 | 83·06 | 41·06 |

* At the market prices prevailing on the 16th January 1948.

D. W. DODWELL,
*Financial Secretary.*

# APPENDIX IV.

## STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE RESERVE FUNDS OF ELECTRIC SYSTEMS FROM 1944-5.

| Particulars. | Accounts, 1944–5. | Accounts, 1945–6. | Accounts, 1946–7. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| **(1) CASH ACCOUNT.** | | | | | |
| *A. Depreciation Reserve Funds.* | | | | | |
| *(a) Pykara Hydro-Electric System.* | | | | | |
| I. Opening Balance—Cash .. .. | ·14 | ·02 | ·02 | ·20 | ·07 |
| II. Receipts— | | | | | |
| Contributions from Revenue .. .. | 2·96 | 7·28 | 8·10 | 8·62 | 9·25 |
| Sale of Securities .. .. .. | .. | .. | 1·00 | .. | .. |
| III. Disbursements— | | | | | |
| (a) Transfer to the Revenue Account for renewals and replacements .. | ·10 | ·15 | ·17 | ·25 | .. |
| (b) Investment Account— | | | | | |
| Purchase of Securities .. .. | 2·98 | 7·13 | 8·75 | 8·50 | 9·00 |
| (c) Total, Disbursements .. .. | 3·08 | 7·28 | 8·92 | 8·75 | 9·00 |
| IV. Net transactions of the year—(II — III) | | | | | |
| Net Receipts (+) or Net Disbursements (—). | — ·12 | .. | + ·18 | — ·13 | + ·25 |
| V. Closing Balance—Cash (I + IV) .. | ·02 | ·02 | ·20 | ·07 | ·32 |
| *(b) Mettur Hydro-Electric System.* | | | | | |
| I. Opening Balance—Cash .. .. | ·06 | .. | ·08 | .. | ·01 |
| II. Receipts— | | | | | |
| Contribution from Revenue .. .. | 4·98 | 5·28 | 5·56 | 5·87 | 7·73 |
| Sale of Securities .. .. .. | .. | .. | ·65 | .. | .. |
| III. Disbursements— | | | | | |
| (a) Transfer to the Revenue Account for renewals and replacements .. .. | ·04 | ·40 | ·41 | ·19 | ·15 |
| (b) Investment Account— | | | | | |
| Purchase of Securities .. .. | 5·00 | 4·80 | 5·88 | 5·67 | 7·50 |
| (c) Total, Disbursements .. .. | 5·04 | 5·20 | 6·29 | 5·86 | 7·65 |
| IV. Net transactions of the year—(II — III) | | | | | |
| Net Receipts (+) or Net Disbursements (—). | — ·06 | + ·08 | — ·08 | + ·01 | + ·08 |
| V. Closing Balance—Cash (I + IV) .. | .. | ·08 | .. | ·01 | ·09 |
| *(c) Papanasam Hydro-Electric System.* | | | | | |
| I. Opening Balance—Cash .. .. | .. | .. | ·02 | ·04 | ·01 |
| II. Receipts— | | | | | |
| Contributions from Revenue .. .. | 4·91 | ·88 | ·96 | ·96 | 1·01 |
| III. Disbursements— | | | | | |
| (a) Transfer to the Revenue Account for renewals and replacements .. | .. | ·10 | ·16 | ·10 | ·10 |
| (b) Investment Account— | | | | | |
| Purchase of Securities .. .. | 4·91 | ·76 | ·78 | ·89 | ·90 |
| (c) Total, Disbursements .. .. | 4·91 | ·86 | ·94 | ·99 | 1·00 |
| IV. Net transactions of the year—(II — III) | | | | | |
| Net Receipts (+) or Net Disbursements (—). | .. | + ·02 | + ·02 | — ·03 | + ·01 |
| V. Closing Balance—Cash (I + IV) .. | .. | ·02 | ·04 | ·01 | ·02 |

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE RESERVE FUNDS OF ELECTRIC SYSTEMS FROM 1944-5—*cont*.

| Particulars. (1) | Accounts, 1944-5. (2) RS. LAKHS. | Accounts, 1945-6. (3) RS. LAKHS. | Accounts, 1946-7. (4) RS. LAKHS. | Revised Estimate, 1947-8. (5) RS. LAKHS. | Budget Estimate, 1948-9. (6) RS. LAKHS. |
|---|---|---|---|---|---|
| (1) CASH ACCOUNT—*cont*. | | | | | |
| *A. Depreciation Reserve Fund*—cont. | | | | | |
| (*d*) Bezwada Thermal Electric System. | | | | | |
| I. Opening Balance—Cash | .. | .. | .. | ·16 | ·02 |
| II. Receipts— | | | | | |
| Contributions from Revenue | .. | .. | ·86 | ·88 | 1·03 |
| III. Disbursements— | | | | | |
| (*a*) Transfer to the Revenue Account for renewals and replacements | .. | .. | .. | ·12 | ·01 |
| (*b*) Investment Account— Purchase of Securities | .. | .. | ·70 | ·90 | 1·00 |
| (*c*) Total, Disbursements | .. | .. | ·70 | 1·02 | 1·01 |
| IV. Net transactions of the year— (II — III) Net Receipts (+) *or* Net Disbursements (—). | .. | .. | + ·16 | — ·14 | + ·02 |
| V. Closing Balance—Cash (I + IV) | .. | .. | ·16 | ·02 | ·04 |
| (*e*) Madras Electricity System. | | | | | |
| I. Opening Balance—Cash | .. | .. | .. | .. | .. |
| II. Receipts— | | | | | |
| Contribution from Revenue | .. | .. | .. | .. | 3·34 |
| III. Disbursements— | | | | | |
| (*a*) Transfer to the Revenue Account for renewals and replacements | .. | .. | .. | .. | .. |
| (*b*) Investment Account— Purchase of Securities | .. | .. | .. | .. | 3·30 |
| (*c*) Total, Disbursements | .. | .. | .. | .. | 3·30 |
| IV. Net transactions of the year— (II — III) Net Receipts (+) *or* Net Disbursements (—). | .. | .. | .. | .. | + ·04 |
| V. Closing Balance—Cash (I + IV) | .. | .. | .. | .. | ·04 |
| **Total—Closing Balance—Cash A. Depreciation Reserve Fund** | ·02 | ·12 | ·40 | ·11 | ·51 |
| *B. Special Reserve Fund.* | | | | | |
| (*a*) Pykara Hydro-Electric System. | | | | | |
| I. Opening Balance—Cash | ·15 | ·16 | ·16 | ·05 | ·10 |
| II. Receipts— | | | | | |
| Contributions from Revenue | 1·18 | 2·91 | 3·24 | 3·45 | 3·70 |
| Sale of Securities | .. | .. | ·83 | .. | .. |
| III. Disbursements— | | | | | |
| (*a*) Transfer to the Revenue Account for renewals and replacements | .. | — ·06 | .. | .. | .. |
| (*b*) Investment Account— Purchase of Securities | 1·17 | 2·97 | 4·18 | 3·40 | 3·70 |
| (*c*) Total, Disbursements | 1·17 | 2·91 | 4·18 | 3·40 | 3·70 |
| IV. Net transactions of the year— (II — III) Net Receipts ( + ) *or* Net Disbursements ( — ) | + ·01 | .. | — ·11 | + ·05 | .. |
| V. Closing Balance—Cash (I + IV) | ·16 | ·16 | ·05 | ·10 | ·10 |
| (*b*) Mettur Hydro-Electric System. | | | | | |
| I. Opening Balance—Cash | ·01 | ·04 | ·08 | .. | ·01 |
| II. Receipts— | | | | | |
| Contribution from Revenue | 1·99 | 2·09 | 2·17 | 2·38 | 3·09 |
| Sale of Securities | .. | .. | ·91 | .. | .. |
| III. Disbursements— | | | | | |
| (*a*) Transfer to the Revenue Account for renewals and replacements | ·10 | ·05 | ·11 | ·10 | ·10 |
| (*b*) Investment Account— Purchase of Securities | 1·86 | 2·00 | 3·05 | 2·27 | 2·99 |
| (*c*) Total, Disbursements | 1·96 | 2·05 | 3·16 | 2·37 | 3·09 |
| IV. Net transactions of the year— (II — III) Net Receipts (+) *or* Net Disbursements ( — ) | + ·03 | + ·04 | — ·08 | + ·01 | .. |
| V. Closing Balance—Cash (I + IV) | ·04 | ·08 | .. | ·01 | ·01 |

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE RESERVE FUNDS OF ELECTRIC SYSTEMS FROM 1944-5—*cont.*

| Particulars. | Accounts, 1944-5. | Accounts, 1945-6. | Accounts. 1946-7. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| (1) CASH ACCOUNT—*cont.* | | | | | |
| *B.—Special Reserve Fund*—cont. | | | | | |
| (*c*) Papanasam Hydro-Electric System. | | | | | |
| I. Opening balance—Cash .. .. | .. | .. | ·04 | ·12 | .. |
| II. Receipts— | | | | | |
| Contribution from Revenue .. .. | 1·97 | ·34 | ·36 | ·38 | ·41 |
| III. Disbursements— | | | | | |
| (*a*) Transfer to the Revenue Account for renewals and replacements .. | .. | ·06 | .. | ·10 | ·10 |
| (*b*) Investment Account— Purchase of Securities .. .. | 1·97 | ·24 | ·28 | ·40 | ·30 |
| (*c*) Total, Disbursements .. .. | 1·97 | ·30 | ·28 | ·50 | ·40 |
| IV. Net transactions of the year— (II — III) Net Receipts (+) *or* Net Disbursements (—) .. .. .. | .. | + ·04 | + ·08 | — ·12 | + ·01 |
| V. Closing balance—Cash (I + IV) .. | .. | ·04 | ·12 | .. | ·01 |
| (*d*) Bezwada Thermal Electric System. | | | | | |
| I. Opening Balance—Cash .. .. | .. | .. | .. | ·01 | ·01 |
| II. Receipts— | | | | | |
| Contribution from Revenue .. .. | .. | .. | ·01 | ·38 | ·41 |
| III. Disbursements— | | | | | |
| (*a*) Transfer to the Revenue Account for renewals and replacements .. | .. | .. | .. | ·01 | ·01 |
| (*b*) Investment Account— Purchase of Securities .. .. | .. | .. | .. | ·37 | ·40 |
| (*c*) Total, Disbursements .. .. | .. | .. | .. | ·38 | .41 |
| IV. Net transactions of the year— (II — III) Net Receipts (+) *or* Net Disbursements (—) .. . .. | .. | .. | + ·01 | .. | .. |
| V Closing Balance—Cash (I + IV) .. | .. | .. | ·01 | 01 | ·01 |
| (*e*) Madras Electricity System. | | | | | |
| I. Opening Balance—Cash .. .. | .. | .. | .. | .. | .. |
| II. Receipts— | | | | | |
| Contribution from Revenue .. .. | .. | .. | .. | .. | 1·33 |
| III. Disbursements— | | | | | |
| (*a*) Transfer to the Revenue Account for renewal and replacements .. .. | .. | .. | .. | .. | .. |
| (*b*) Investment Account— Purchase of Securities .. .. | .. | .. | .. | .. | 1·30 |
| (*e*) Total Disbursements .. .. | .. | .. | .. | .. | 1·30 |
| IV. Net transactions for the year— (II — III) Net Receipts (+) *or* Net Disbursements (—) .. .. .. | .. | .. | .. | .. | + ·03 |
| V. Closing Balance—Cash (I + IV) .. | .. | .. | .. | .. | ·03 |
| **Total—Closing Balance—Cash Special Reserve Funds** .. .. .. | ·20 | ·28 | ·18 | ·12 | ·16 |
| **Grand total—Closing Balance—Cash ..** | ·22 | ·40 | ·58 | ·23 | ·67 |

## STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE RESERVE FUNDS OF ELECTRIC SYSTEMS FROM 1944–5—*cont.*

| Particulars. | Accounts, 1944–5. | Accounts, 1945–6. | Accounts, 1946–7. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| (2) INVESTMENT ACCOUNT. | | | | | |
| Securities held in the Funds on the last day of the year— | | | | | |
| (1) Purchase price— | | | | | |
| Depreciation Reserve Funds— | | | | | |
| (*a*) Pykara Hydro-Electric System. | 47·72 | 54·85 | 62·68 | 71·17 | 80·17 |
| (*b*) Mettur Hydro-Electric System. | 22·53 | 27·33 | 32·61 | 38·28 | 45·78 |
| (*c*) Papanasam Hydro-Electric System .. .. .. | 4·91 | 5·67 | 6·46 | 7·35 | 8·25 |
| (*d*) Bezwada Thermal Electric System .. .. .. | .. | .. | ·70 | 1·61 | 2·61 |
| (*e*) Madras Electricity System .. | .. | .. | .. | .. | 3·30 |
| Special Reserve Funds— | | | | | |
| (*a*) Pykara Hydro-Electric System. | 18·83 | 21·80 | 25·21 | 28·61 | 32·31 |
| (*b*) Mettur Hydro-Electric System. | 7·40 | 9·40 | 11·62 | 13·89 | 16·88 |
| (*c*) Papanasam Hydro-Electric System .. .. .. | 1·97 | 2·21 | 2·49 | 2·89 | 3·19 |
| (*d*) Bezwada Thermal Electric System .. .. .. | .. | .. | .. | ·35 | ·75 |
| (*e*) Madras Electricity System .. | .. | .. | .. | .. | 1·30 |
| **Total (1) ..** | **1,03·36** | **1,21·26** | **1,41·77** | **1,64·15** | **1,94·54** |
| (2) Face value— | | | | | |
| Depreciation Reserve Funds— | | | | | |
| (*a*) Pykara Hydro-Electric System. | 48·90 | 56·07 | 63·81 | 72·23 | 81·23 |
| (*b*) Mettur Hydro-Electric System.. | 23·08 | 27·90 | 33·13 | 38·76 | 46·26 |
| (*c*) Papanasam Hydro-Electric System .. .. .. | 4·91 | 5·68 | 6·46 | 7·34 | 8·24 |
| (*d*) Bezwada Thermal Electric System .. .. .. | .. | .. | ·70 | 1·60 | 2·60 |
| (*e*) Madras Electricity System .. | .. | .. | .. | .. | 3·30 |
| Special Reserve Funds— | | | | | |
| (*a*) Pykara Hydro-Electric System. | 19·29 | 22·27 | 25·63 | 29·00 | 32·70 |
| (*b*) Mettur Hydro-Electric System. | 7·61 | 9·62 | 11·78 | 14·03 | 17·02 |
| (*c*) Papanasam Hydro-Electric System .. .. .. | 1·97 | 2·21 | 2·49 | 2·89 | 3·19 |
| (*d*) Bezwada Thermal Electric System .. .. .. | .. | .. | .. | ·35 | ·75 |
| (*e*) Madras Electricity System .. | .. | .. | .. | .. | 1·30 |
| **Total (2) ..** | **1,05·76** | **1,23·75** | **1,44·00** | **1,66·20** | **1,96·59** |
| (3) Market value— | | | | | |
| Depreciation Reserve Funds— | | | | | |
| (*a*) Pykara Hydro-Electric System. | 49·01 | 57·00 | 64·89 | 73·08 | 82·08 |
| (*b*) Mettur Hydro-Electric System. | 23·07 | 28·40 | 33·72 | 39·23 | 46·73 |
| (*c*) Papanasam Hydro-Electric System .. .. .. | 4·91 | 5·79 | 6·59 | 7·47 | 8·37 |
| (*d*) Bezwada Thermal Electric System .. .. .. | .. | .. | ·70 | 1·60 | 2·60 |
| (*e*) Madras Electricity System .. | .. | .. | .. | .. | 3·30 |
| Special Reserve Funds— | | | | | |
| (*a*) Pykara Hydro-Electric System. | 19·33 | 22·62 | 26·06 | 29·34 | 33·04 |
| (*b*) Mettur Hydro-Electric System. | 7·58 | 9·78 | 11·98 | 14·20 | 17·19 |
| (*c*) Papanasam Hydro-Electric System .. .. .. | 1·96 | 2·26 | 2·55 | 2·94 | 3·24 |
| (*d*) Bezwada Thermal Electric System .. .. .. | .. | .. | .. | ·35 | ·75 |
| (*e*) Madras Electricity System .. | .. | .. | .. | .. | 1·30 |
| **Total (3) ..** | **1,05·86** | **1,25·85** | **1,46·49** | *** 1,68·21** | *** 1,98·60** |

* At the market rates prevailing on the 16th January 1948.

D. W. DODWELL,
*Financial Secretary.*

## APPENDIX V.

### STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE REVENUE RESERVE FUND FROM THE YEAR 1943-4.

| Particulars. | Accounts, 1943-4. | Accounts, 1944-5. | Accounts, 1945-6. | Accounts, 1946-7. | Revised Estimate, 1947-8. | Budget Estimate, 1948-9. |
|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| I. Opening Balance— | | | | | | |
| (*a*) Cash .. .. .. | 58·50 | 71·00 | 12,36·00 | 17,10·01 | 3,30·49 | 6,54·77 |
| (*b*) Securities * .. .. .. | .. | 58·50 | 1,31·66 | 14,11·35 | 23,31·99 | 23,31·99 |
| Total .. | 58·50 | 1,29·50 | 13,67·66 | 31,21·36 | 26,62·48 | 29,86·76 |
| II. Receipts— | | | | | | |
| A. Revenue Reserve Fund— | | | | | | |
| (*a*) Transfer from the Revenue Account .. .. | 71·00 | 12,36·00 | 17,31·00 | .. | 2,55·00 | .. |
| (*b*) Interest Receipts .. | .. | 2·16 | 22·70 | 42·12 | 69·28 | 69·28 |
| (*c*) Gain on realization of securities .. .. | .. | .. | .. | .. | .. | .. |
| B. Investment Account— | | | | | | |
| Sale of securities .. .. | .. | .. | .. | .. | .. | .. |
| Total—II. Receipts .. | 71·00 | 12,38·16 | 17,53·70 | 42·12 | 3,24·28 | 69·28 |
| III. Disbursements— | | | | | | |
| A. Revenue Reserve Fund— | | | | | | |
| (*a*) Transfer to the Revenue Account .. .. | .. | .. | .. | 5,01·00 | .. | 5,62·00 |
| (*b*) Loss on realization of securities .. .. | .. | .. | .. | .. | .. | .. |
| (*c*) Other payments .. | .. | .. | .. | .. | .. | .. |
| B. Investment Account— | | | | | | |
| Purchase of securities .. | 58·50 | 73·16 | 12,79·69 | 9,20·64 | .. | .. |
| Total—III. Disbursements .. | 58·50 | 73·16 | 12,79·69 | 14,21·64 | .. | 5,62·00 |
| IV. Net transactions of the year—Net receipts (+) or net disbursements (—) .. .. .. | 12·50 | 11,65·00 | 4,74·01 | —13,79·52 | 3,24·28 | — 4,92·72 |
| V. Closing cash balance [I (*a*) + IV] .. | 71·00 | 12,36·00 | 17,10·01 | 3,30·49 | 6,54·77 | 1,62·05 |
| VI. Market value of securities held on the last day of the year .. .. | 58·28 | 1,31·98 | 14,34·86 | 23,67·24 | †23,66·40 | †23,66·40 |
| VII. Assets of the Fund including cash balance .. .. .. | 1,29·28 | 13,67·98 | 31,44·87 | 26,97·73 | 30,21·17 | 25,28·45 |
| NOTE.—Securities held in the Fund on the last day of the year— | | | | | | |
| (i) Purchase price .. .. | 58·50 | 1,31·66 | 14,11·35 | 23,31·99 | 23,31·99 | 23,31·99 |
| (ii) Face value .. .. .. | 58·50 | 1,31·77 | 14,04·14 | 23,09·50 | 23,09·50 | 23,09·50 |

* Purchase price of securities.

† At the market rates prevailing on the 16th January 1948.

D. W. DODWELL,
*Financial Secretary.*

## APPENDIX VI.

[*See* paragraph 19 (22) of Part I.]

### STATEMENT SHOWING THE TRANSACTIONS OF THE FUND FOR VILLAGE RECONSTRUCTION AND HARIJAN UPLIFT.

| (1) | * Accounts, 1946–7. (2) | Revised Estimate, 1947–8. (3) | Budget Estimate, 1948–9. (4) |
|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| A. Opening balance .. .. .. | .. | 3,98·28 | 3,24·12 |
| B. Receipts— | | | |
| Contributions from revenues .. .. | 4,00·00 | .. | .. |
| C. Disbursements— | | | |
| Withdrawal to meet expenditure on— | | | |
| (*a*) Firka Development and Village Reconstruction schemes .. | 1·72 | 25·35 | 25·00 |
| (*b*) Cottage Industries and Khadi schemes .. .. .. | .. | 38·81 | 31·24 |
| (*c*) Harijan Uplift .. .. .. | .. | 10·00 | 21·67 |
| Total C. .. | 1·72 | 74·16 | 77·91 |
| D. Net transactions of the year— | | | |
| Net receipts (+), net disbursements (—) .. .. .. | + 3,98·28 | — 74·16 | — 77·91 |
| E. Closing balance .. .. .. | 3,98·28 | 3,24·12 | 2,46·21 |

* The Fund was constituted in 1946–7

D. W. DODWELL,
*Financial Secretary.*

## APPENDIX VII.

[*See* paragraph 19 (21) of Part I.]

### STATEMENT SHOWING THE TRANSACTIONS OF THE FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY.

| (1) | * Revised Estimate, 1947–8. (2) | Budget Estimate, 1948–9. (3) |
|---|---|---|
| | RS. LAKHS. | RS. LAKHS. |
| A. Opening balance .. .. .. .. | .. | 88·07 |
| B. Receipts— | | |
| Contribution from revenue .. .. .. | 1,00·00 | .. |
| C. Disbursements— | | |
| Withdrawal to meet expenditure in excess of Rs. 15 lakhs net from current revenues .. .. .. .. .. | 11·93 | 15·85 |
| D. Net transactions of the year— | | |
| Net receipts (+), net disbursements (—) .. | + 88·07 | — 15·85 |
| E. Closing balance .. .. .. .. | 88·07 | 72·22 |

* The Fund was constituted in 1947–8.

D. W. DODWELL,
*Financial Secretary.*

## APPENDIX VIII.

### STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT OF MADRAS AND OUTSTANDING ON THE 31st JANUARY 1948.

| Name of public or other body (or person) for which the guarantee has been given. | Authority, if any, for the giving of the guarantee. | Form and extent of guarantee. | Maximum amount guaranteed. | Rate of interest guaranteed in the case of loans, debentures, etc. | Purpose for which the guarantees were given. | Primary security. | Sums guaranteed outstanding on 31st January 1948. Amount. | Sums guaranteed outstanding on 31st January 1948. Rate of interest. | Liability actually met by Government up to 31st March 1947. |
|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| | | | | | | | | PER CENT. | |
| 1 The Madras Co-operative Central Land Mortgage Bank, Madras. | The Madras Co-operative Land Mortgage Banks Act X of 1934—Sections 6 (1), 6 (2) and 7. | *Section* 6 (1) *and* (2) *of the Madras Co-operative Land Mortgage Banks Act*, 1934.—Full and unconditional guarantee of the principal of and interest on the debentures issued by the Board of Directors of the Central Land Mortgage Bank on or after 31st July 1934, such debentures being issued for periods not exceeding in any case 25 years from the date of issue. | *Section* 6 (1) *and* (2).—The total aggregate face value of the debentures in circulation exclusive of those redeemed from time to time to the extent of Rs. 400 lakhs. | *Section* 6.—Not exceeding 5 per cent per annum. | To make the debentures negotiable and popular with the investing public and to enable the Government of India to amend the Indian Trusts Act so as to declare the debentures of the Central Land Mortgage Bank as trustee securities. | The mortgages and other assets transferred by Primary Land Mortgage Banks to the Central Land Mortgage Bank and vesting in the Trustee (vide section 5 of the Madras Co-operative Land Mortgage Banks Act). | Debentures guaranteed under section 6 of the Act—<br>RS.<br>* 1,06,98,500<br>2,100<br>* 2,00,53,000<br>4,900<br>38,79,300<br>3,46,37,800 | <br><br><br>3½<br>3½<br>3<br>3<br>2¾ | Nil. |
| 2 The Producers-*cum*-Consumers' Co-operative Societies in Malabar. | Government Memorandum No. 1732-D/46-19, Food, dated 28th March 1947. | Guarantee for the recoupment of losses sustained on account of riots, civil commotions, etc., provided the societies have taken all reasonable precautions. | No limit fixed | .. | To protect the societies from losses sustained on account of causes beyond their control. | Nil. | Nil. | .. | † |
| 3 The Vizianagram Co-operative Central Stores. | G.O. No. 1142, Food, dated 13th December 1946. | Do. | Do. | .. | Do. | Nil. | Nil. | .. | ‡ |

* Represents redeemed debentures pending surrender.
† The scheme is now under the control of the Revenue Department.
‡ No report has so far been received from the stores that it sustained loss on account of riots, civil commotions, etc.

D. W. DODWELL,
*Financial Secretary.*

## APPENDIX IX.

REVENUE AND EXPENDITURE ON REVENUE ACCOUNT OF THE MADRAS PROVINCE FROM 1937–8 TO 1945–6.

## A. REVENUE.

| Number of major head. (1) | Major heads of revenue. (2) | 1937–8. (3) | 1938–9. (4) | 1939–40. (5) | 1940–1. (6) | 1941–2. (7) | 1942–3. (8) | 1943–4. (9) | 1944–5. (10) | 1945–6. (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| | | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| IV | Taxes on income other than Corporation tax .. | 18·75 | 22·50 | 41·85 | 62·40 | 1,10·85 | 1,63·50 | 2,92·50 | 3,98·40 | 4,31·25 |
| VII | Land Revenue— | | | | | | | | | |
| | Gross receipts .. .. .. .. .. .. | 7,15·39 | 7,00·78 | 7,26·55 | 7,35·24 | 7,49·20 | 7,53·12 | 7,97·92 | 8,44·48 | 7,97·33 |
| | *Deduct*—Portion of land revenue due to irrigation .. .. .. .. .. | — 2,19·49 | — 1,87·41 | — 2,09·68 | — 2,35·12 | — 2,23·81 | — 2,33·43 | — 2,90·18 | — 2,95·30 | — 2,73·74 |
| | Net receipts .. | 4,95·90 | 5,13·37 | 5,16·87 | 5,00·12 | 5,25·39 | 5,19·69 | 5,07·74 | 5,49·18 | 5,23·59 |
| VIII | Provincial Excise .. .. .. .. | 4,03·07 | 3,72·23 | 3,36·03 | 3,39·65 | 3,77·99 | 4,67·11 | 7,19·51 | 12,77·89 | 16,79·50 |
| IX | Stamps .. .. .. .. .. .. | 1,92·69 | 1,73·37 | 1,74·26 | 1,80·14 | 1,89·47 | 2,17·87 | 2,83·74 | 3,21·98 | 3,74·20 |
| X | Forest .. .. .. .. .. .. | 50·46 | 45·63 | 44·83 | 48·48 | 50·95 | 71·89 | 1,16·22 | 1,43·48 | 1,43·24 |
| XI | Registration .. .. .. .. .. | 33·29 | 32·70 | 32·96 | 37·14 | 40·06 | 49·57 | 75·16 | 66·16 | 69·83 |
| XII | Receipts under Motor Vehicles Acts .. .. | 53·95 | 81·22 | 80·50 | 79·87 | 77·06 | 64·58 | 63·51 | 77·61 | 97·96 |
| XIII | Other taxes and duties .. .. .. .. | 2·87 | 3·19 | 79·28 | 1,30·02 | 1,20·35 | 1,45·48 | 3,22·69 | 6,35·02 | 7,28·03 |
| XVII | Irrigation— | | | | | | | | | |
| | Direct receipts .. .. .. .. | 6·75 | 6·31 | 6·15 | 6·87 | 6·76 | 8·20 | 10·32 | 11·26 | 11·73 |
| | Portion of land revenue due to works .. | 1,38·48 | 1,28·26 | 1,33·50 | 1,44·38 | 1,43·59 | 1,58·20 | 1,81·80 | 1,85·40 | 1,67·08 |
| | Total Gross receipts .. | 1,45·23 | 1,34·57 | 1,39·65 | 1,51·25 | 1,50·35 | 1,66·40 | 1,92·12 | 1,96·66 | 1,78·81 |
| | *Deduct*—Working expenses .. | — 43·44 | — 38·39 | — 39·18 | — 40·62 | — 41·81 | — 41·08 | — 51·79 | — 66·36 | — 70·00 |
| | Net receipts .. | 1,01·79 | 96·18 | 1,00·47 | 1,10·63 | 1,08·54 | 1,25·32 | 1,40·33 | 1,30·30 | 1,08·81 |
| XVIII | Irrigation— | | | | | | | | | |
| | Direct receipts .. .. .. .. | 1·96 | 1·99 | 2·14 | 2·00 | 1·91 | 2·18 | 2·59 | 2·47 | 2·80 |
| | Portion of land revenue due to works .. | 81·01 | 59·15 | 76·18 | 90·74 | 80·22 | 75·23 | 1,08·38 | 1,09·90 | 1,06·66 |
| | Total .. | 82·97 | 61·14 | 78·32 | 92·74 | 82·13 | 77·41 | 1,10·97 | 1,12·37 | 1,09·46 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| XX | Interest .. .. .. .. .. .. | 19·54 | 19·73 | 23·35 | 24·40 | 24·35 | 25·60 | 24·60 | 51·36 | 95·00 |
| XXI | Administration of Justice .. .. .. | 15·71 | 15·39 | 17·65 | 20·33 | 21·60 | 24·07 | 51·01 | 45·72 | 53·75 |
| XXII | Jails and Convict Settlements .. .. .. | 6·26 | 5·98 | 6·33 | 7·23 | 8·35 | 9·27 | 11·23 | 14·86 | 15·76 |
| XXIII | Police .. .. .. .. .. .. | 6·40 | 5·66 | 8·10 | 6·79 | 6·92 | 7·31 | 10·30 | 10·28 | 18·93 |
| XXIV | Ports and Pilotage .. .. .. .. | .. | 44·67 | .. | .. | .. | .. | .. | .. | .. |
| XXVI | Education .. .. .. .. .. | 8·03 | 8·35 | 9·28 | 10·00 | 9·38 | 9·98 | 10·84 | 12·23 | 15·41 |
| XXVII | Medical .. .. .. .. .. .. | 10·98 | 10·25 | 10·08 | 10·27 | 10·18 | 11·10 | 12·73 | 15·78 | 18·15 |
| XXVIII | Public Health .. .. .. .. .. | 3·02 | 2·59 | 2·60 | 2·61 | 2·55 | 3·07 | 4·48 | 4·36 | 6·63 |
| XXIX | Agriculture .. .. .. .. .. | 3·37 | 3·12 | 3·19 | 3·73 | 3·78 | 8·52 | 11·87 | 12·08 | 20·73 |
| XXX | Veterinary .. .. .. .. .. | 0·96 | 1·02 | 1·13 | 1·17 | 1·19 | 1·66 | 1·49 | 3·11 | 3·34 |
| XXXI | Co-operation .. .. .. .. .. | 3·96 | 4·18 | 3·89 | 4·22 | 3·90 | 3·54 | 3·13 | 5·13 | 7·60 |
| XXXII | Industries .. .. .. .. .. | 16·95 | 18·85 | 21·63 | 26·12 | 28·95 | 29·78 | 44·33 | 67·93 | 59·17 |
| XXXIII | Aviation .. .. .. .. . .. | .. | .. | .. | .. | .. | .. | 0·07 | .. | .. |
| XXXVI | Miscellaneous departments .. .. .. | 7·06 | 7·62 | 7·76 | 8·14 | 8·99 | 9·58 | 9·95 | 10·55 | 11·02 |
| XXXIX | Civil Works .. .. .. .. .. | 23·63 | 25·12 | 30·96 | 27·54 | 26·41 | 36·41 | 45·13 | 21·76 | 48·46 |
| XLI | Receipts from Electricity Schemes (Gross) .. | 31·14 | 42·51 | 53·85 | 66·41 | 77·71 | 84·44 | 93·82 | 1,03·66 | 1,17·73 |
| | *Deduct*—Working Expenses .. .. .. | — 13·61 | — 24·81 | — 40·86 | — 28·44 | — 3·01 | — 36·75 | — 43·35 | — 54·61 | — 63·88 |
| | Net receipts .. .. .. .. .. | 17·53 | 17·70 | 12·99 | 37·97 | 74·70 | 47·69 | 50·47 | 49·05 | 53·85 |
| XLIV | Receipts in aid of superannuation .. .. | 2·57 | 2·88 | 2·72 | 2·49 | 3·28 | 5·42 | 3·49 | 3·79 | 6·03 |
| XLV | Stationery and Printing .. .. .. | 4·24 | 3·96 | 4·26 | 6·10 | 4·59 | 5·54 | 5·08 | 7·75 | 12·92 |
| XLVI | Miscellaneous .. .. .. .. .. | 14·67 | 14·58 | 14·34 | 26·95 | 32·77 | 45·93 | 33·67 | 37·33 | 41·34 |
| L | Miscellaneous adjustments between Central and Provincial Governments .. .. | .. | 0·27 | 0·27 | 0·26 | 0·14 | 0·15 | 0·12 | 0·18 | 0·13 |
| LI | Extraordinary Receipts .. .. .. | .. | .. | .. | .. | .. | .. | 0·01 | 0·16 | 0·18 |
| LIIA | Transfer from Revenue Reserve Fund .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| LIIB | Civil Defence .. .. .. .. .. | .. | .. | .. | .. | .. | 5·15 | 17·83 | 37·93 | 44·62 |
| | Grand Total .. | 16,00·62 | 16,13·45 | 16,65·90 | 18,07·51 | 19,54·82 | 21,92·19 | 29,84·20 | 41,23·73 | 47,98·89 |

## B. EXPENDITURE ON REVENUE ACCOUNT.

| Number of Major Head. | Major head of expenditure. | 1937–8. | 1938–9. | 1939–40. | 1940–1. | 1941–2. | 1942–3. | 1943–4. | 1944–5. | 1945–6. |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| | | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. | RS. LAHKS. | RS. LAKHS. |
| 7 | Land Revenue .. .. .. .. | 26·31 | 25·36 | 23·79 | 22·85 | 17·39 | 25·41 | 23·45 | 25·77 | 26·01 |
| 8 | Provincial Excise .. .. .. .. | 33·68 | 32·18 | 30·29 | 28·13 | 27.06 | 32·03 | 36 07 | 46·07 | 51·59 |
| 9 | Stamps .. .. .. .. .. | 5·55 | 4·72 | 4·69 | 5·41 | 5·64 | 7·22 | 9·64 | 11·66 | 13·74 |
| 10 | Forest .. .. .. .. .. | 41·18 | 40·17 | 38·71 | 37·52 | 36·75 | 50·18 | 80·27 | 81·99 | 77·00 |
| 11 | Registration .. .. .. .. .. | 29·18 | 29·13 | 28·73 | 28·70 | 28·68 | 30·13 | 32·68 | 34·76 | 38·56 |
| 12 | Charges on account of Motor Vehicles Acts .. .. .. .. .. | 44·12 | 75·06 | 74·87 | 71·52 | 70·72 | 62·00 | 45·67 | 62·00 | 68·19 |
| 13 | Other Taxes and Duties .. .. .. | ·66 | ·64 | 9·09 | 13·55 | 13·91 | 14·81 | 16·61 | 18·27 | 48·41 |
| 17 | Irrigation—Interest on works for which capital accounts are kept .. .. .. | 84·31 | 87·59 | 87·91 | 88·10 | 88·12 | 88·14 | 88·37 | 88·77 | 89·45 |
| 18 | Irrigation—Other revenue expenditure financed from ordinary revenues .. | 43·74 | 39·09 | 39·05 | 36·96 | 35·63 | 36·43 | 58·99 | 87·63 | 77·54 |
| 19 | Construction of irrigation, etc., works .. | 3·60 | 1·25 | 1·30 | ·62 | ·54 | 2·87 | 2·15 | 3·44 | 6·11 |
| 22 | Interest on debt and other obligations .. | 50·92 | 58·54 | 66·40 | 68·87 | 65·50 | 68·49 | 63·77 | 60·93 | 65·40 |
| | *Deduct*—Interest transferred to Commercial Departments .. .. .. .. | —99·36 | —1,07·54 | —1,11·80 | —1,14·12 | —1,17·44 | —1,20·35 | —1,21·99 | —1,23·36 | —1,26·45 |
| | Net amount met out of ordinary revenues .. .. .. .. .. | —48·44 | —49·00 | —45·40 | —45·25 | —51·94 | —51·86 | —58·22 | —62·43 | —61·05 |
| 23 | Appropriation for reduction or avoidance of debt .. .. .. .. .. | 4·38 | 5·13 | 6·74 | 20·56 | 52·48 | 33·55 | 41·42 | 49·26 | 55·90 |
| 25 | General administration .. .. .. | 2,76·77 | 2,76·76 | 2,75·30 | 2,69·29 | 2,76·52 | 2,82·60 | 3,00·51 | 3,14·36 | 4,27·24 |
| 27 | Administration of Justice .. .. .. | 93·50 | 90·63 | 88·44 | 87·48 | 90·26 | 96·33 | 1,05·20 | 1,13·74 | 1,28·80 |
| 28 | Jails and convict settlements .. .. | 23·40 | 23·22 | 24·76 | 28·75 | 33·92 | 44·59 | 64·16 | 62·11 | 61·50 |
| 29 | Police .. .. .. .. .. .. | 1,60·70 | 1,60·96 | 1,63·25 | 1,69·53 | 1,76·84 | 1,94·43 | 2,25·30 | 2,49·73 | 2,98·03 |
| 30-B | Ports and Pilotage .. .. .. .. | .. | .. | .. | .. | .. | .. | .. | ·30 | 5·00 |
| 36 | Scientific Departments .. .. .. | ·89 | ·96 | ·96 | ·95 | ·89 | 1·01 | 1·07 | 1·05 | 1·53 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 37 | Education .. .. .. .. .. | 2,57·95 | 2,61·98 | 2,63·57 | 2,79·03 | 2,87·36 | 2,99·08 | 3,18·71 | 3,66·16 | 4,59·72 |
| 38 | Medical .. .. .. .. .. | 94·70 | 98·14 | 97·53 | 1,01·65 | 1,02·65 | 1,10·50 | 1,30·10 | 1,52·62 | 1,80·00 |
| 39 | Public Health .. .. .. .. | 44·07 | 26·57 | 27·30 | 35·63 | 33·24 | 34·74 | 28·69 | 41·94 | 54·48 |
| 40 | Agriculture .. .. .. .. .. | 21·07 | 20·62 | 19·81 | 20·57 | 22·49 | 32·78 | 38·29 | 48·11 | 74·06 |
| 41 | Veterinary .. .. .. .. .. | 12·42 | 12·85 | 12·30 | 12·03 | 12·54 | 12·80 | 15·70 | 20·09 | 23·64 |
| 42 | Co-operation .. .. .. .. | 13·38 | 13·82 | 14·25 | 14·49 | 14·68 | 16·01 | 17·54 | 22·04 | 30·93 |
| 43 | Industries .. .. .. .. .. | 25·45 | 27·54 | 26·00 | 39·33 | 29·58 | 52·92 | 47·55 | 65·14 | 72·49 |
| 43-A | Capital outlay on Industrial development. | .. | .. | .. | .. | .. | .. | .. | .. | 22·10 |
| 44 | Aviation .. .. .. .. .. | .. | .. | .. | ·10 | ·28 | .. | .. | .. | .. |
| 44-A | Capital outlay on civil aviation .. .. | .. | .. | .. | .. | ·22 | ·01 | .. | .. | .. |
| 47 | Miscellaneous Departments .. .. | 20·16 | 21·11 | 21·21 | 21·91 | 23·40 | 26·38 | 29·60 | 40·15 | 71·93 |
| 50 | Civil works .. .. .. .. .. | 1,24·13 | 1,19·70 | 1,22·46 | 1,15·93 | 1,39·25 | 1,62·23 | 1,46·70 | 1,52·72 | 2,81·65 |
| 52 | Interest on capital outlay on Electricity Schemes. | 14·03 | 18·92 | 22·61 | 25·42 | 28·63 | 31·33 | 32·69 | 33·86 | 35·96 |
| 52-A | Other revenue expenditure connected with Electricity Schemes. | .. | .. | ·03 | ·54 | ·44 | 1·32 | 1·03 | 1·48 | 1·13 |
| 53 | Capital outlay on Electricity Schemes .. | .. | .. | .. | 13·50 | 75·00 | .. | .. | .. | .. |
| 54 | Famine .. .. .. .. .. | 3·50 | 16·04 | 17·65 | ·28 | 2·49 | 36·72 | 1,92·04 | 3·53 | 6·32 |
| 55 | Superannuation allowances and pensions. | 91·72 | 97·12 | 1,12·73 | 1,10·10 | 1,13·65 | 1,16·12 | 1,22·94 | 1,30·60 | 1,38·19 |
| 55-A | Commutation of pensions .. .. | 10·09 | .. | .. | 1·40 | — ·23 | 2·50 | 2·91 | 2·28 | 3·59 |
| 56 | Stationery and printing .. .. .. | 22·31 | 27·07 | 22·03 | 29·99 | 24·82 | 31·67 | 39·58 | 29·30 | 43·07 |
| 57 | Miscellaneous .. .. .. .. | 4·45 | 4·39 | 5·43 | 8·91 | 52·08 | 41·82 | 82·42 | 82·20 | 1,52·66 |
| 63 | Extraordinary charges .. .. .. | .. | .. | .. | ·01 | ·88 | ·04 | 3,62·59 | 3,04·58 | — 1,60·37 |
| 64-A | Transfer to Revenue Reserve Fund .. | .. | .. | .. | 58·50 | .. | .. | 71·00 | 12,36·00 | 17,31·00 |
| 64-B | Civil Defence .. .. .. .. | .. | .. | .. | ·76 | .. | 1,07·79 | 2,30·72 | 2,01·90 | 1,62·64 |
| | Grand total .. | 15,82·96 | 16,09·72 | 16,37·39 | 17,54·75 | 18,66·86 | 20,66·63 | 29,84·14 | 41,23·18 | 47,98·74 |
| | Revenue Surplus .. | 17·66 | 3·73 | 28·51 | 52·76 | 87·96 | 1,25·56 | 0·06 | 0·55 | 0·15 |

D. W. DODWELL,
*Financial Secretary.*

## APPENDIX X.

(*See* paragraph 2 of Part I.)

### ABSTRACT OF THE STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.

NOTE.—The total expenditure on Revenue Account given here is according to the classification adopted in the Statement of Demands for Grants. The figures differ from the total of major heads given on page 19 above by reason of t e inclusion in the Demands for Grants, of the working expenses of Irrigation and Electricity systems and the entire expenditure on Public Works Establishment and tools and plant—*S e* the explanatory note on page (v) of the Detailed Budget Estimates for 1948–9.

| Headings. (1) | Accounts, 1946–7. (2) RS. LAKHS. | Revised Estimate, 1947–8. (3) RS. LAKHS. | Budget Estimate, 1948–9. (4) RS. LAKHS. |
|---|---|---|---|
| 1. Pay of Officers .. .. .. .. .. | 1,92·86 | 1,99·97 | 1,98·90 |
| 2. Pay of Establishments .. .. .. .. | 8,52·43 | 10,28·39 (*a*) | 10,70·84 |
| 3. Allowances and Honoraria .. .. .. | 6,74·04 | 6,85·41 | 7,58·01 (*b*) |
| Total .. | 17,19·33 | 19,13·77 | 20,27·75 |
| 4. Contingencies .. .. .. .. .. | 1,95·20 | 2,17·46 | 2,59·46 |
| 5. Compensations to Local Bodies, etc. .. .. | 1,13·16 | 1,71·67 | 1,91·85 |
| 6. Debt charges .. .. .. .. .. | 4·60 | 75·76 (*c*) | — 9·17 (*c*) |
| 7. Electricity Schemes—Maintenance charges and provision for depreciation .. .. .. | 53·21 | 77·93 (*d*) | 1,07·62 (*d*) |
| 8. Extraordinary Charges— | | | |
| (i) State-Trading schemes [See paragraphs 770 and 772 in Part II] .. .. | 12,19·51 | 1,18·31 | 4,04·42 |
| (ii) Other items (excluding pay and allowances) .. .. .. .. .. | 1,30·17 | 87·27 (*e*) | 15·05 (*e*) |
| 9. Famine Expenditure (excluding pay and allowances) .. .. .. .. .. .. | 18·75 | 9·45 | 47·00 |
| 10. Grants-in-Aid, Grants and Contributions— | | | |
| (i) Civil Works .. .. .. .. | 33·21 | 37·50 | 58·62 |
| (ii) Education .. .. .. .. .. | 4,79·64 | 5,80·70 (*f*) | 6,64·81 (*f*) |
| (iii) Medical .. .. .. .. .. | 12·59 | 11·79 | 12·37 |
| (iv) Public Health .. .. .. .. | 9·91 | 18·47 | 14·63 |
| (v) Miscellaneous .. .. .. .. | 1,09·06 | 1,02·07 | 1,13·38 |
| (vi) Other heads .. .. .. .. | 27·22 | 23·77 | 14·42 |
| 11. Jails—Clothing, equipment and dietary charges .. .. .. .. .. | 33·11 | 32·97 | 33·55 |
| 12. Medical—Hospital charges, clothing and equipment and dietary charges .. .. .. | 92·72 | 92·69 | 1,01·92 |
| 13. Subsidy for sinking of wells .. .. .. | 1,10·24 | 1,60·00 | 1,60·00 |
| 14. Superannuation Allowances and Pensions (including payment of commuted value of pensions). | 1,45·65 | 1,61·52 | 1,57·62 |
| 15. Supplies and Services (cost of opium, stamps, etc.) .. .. .. .. .. .. | 8·95 | 8·49 | 7·52 |
| 16. Tools and Plant .. .. .. .. .. | 30·35 | 90·20 | 56·26 |
| 17. Transfer to Famine Relief Fund .. .. | .. | .. | 5·00 |
| 18. Transfer to the Fund for the Development of Rural Water-supply .. .. .. .. | .. | 1,00·00 | .. |
| 19. Transfer to the Fund for Village Reconstruction and Harijan Uplift (Madras) .. .. | 4,00·00 | .. | .. |
| 20. Transfer to the Revenue Reserve Fund .. | .. | 2,55·00 | .. |
| 21. Works— | | | |
| (i) Irrigation works charged to Revenue (including interest charges) .. .. | 2,21·58 | 2,58·92 | 3,05·73 |
| (ii) Forest Works (including roads and bridges) .. .. .. .. .. | 18·09 | 21·29 | 21·05 |
| (iii) Civil Works—Buildings and Communications .. .. .. .. .. | 2,65·34 | 4,14·89 | 5,00·49 |
| (iv) Other heads—Works including Petty construction and repairs .. .. | 42·43 | 95·96 | 36·64 |
| 22. All other expenditure .. .. .. | 4,20·71 | 7,21·21 | 7,19·25 |
| 23. *Deduct*—Charges recoverable from Governments, departments and others .. .. | — 1,03·49 | — 1,28·16 | — 2,03·02 |
| Total Expenditure on Revenue Account .. | 58,11 24 | 57,30·90 | 58,24·22 |

(*a*) Increase due mainly to the revision of salaries from the 1st January 1947.
(*b*) Increase due mainly to the revision of the rates of dearness allowance from the 1st January 1948.
(*c*) *See* page 179 below.
(*d*) Includes expenditure relating to the Madras Electricity System.
(*e*) *See* page 187 below.
(*f*) *See* page 181 below.

# STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.

| Major head of account. | Accounts, 1946–7. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| **7. Land Revenue.** | | | |
| Pay of Officers .. | 0·55 | 0·61 | 0·59 |
| Pay of Establishments | 4·76 | 6·49 | 6·68 |
| Allowances and Honoraria | 4·17 | 4·33 | 4·73 |
| Total .. | 9·48 | 11·43 | 12·00 |
| Contingencies .. | 15·03 | 14·53 | 14·83 |
| Compensations | 2·39 | 2·08 | 2·10 |
| Other charges (cost of boundary pillars and hired labour, survey of land for colonization schemes, etc.) .. | 0·40 | 0·74 | 0·31 |
| Total .. | 17·82 | 17·35 | 17·24 |
| Grand total .. | 27·30 | 28·78 | 29·24 |
| **8. Provincial Excise.** | | | |
| Pay of Officers .. | 4·09 | 3·72 | 3·50 |
| Pay of Establishments | 16·02 | 19·45 | 23·30 |
| Allowances and Honoraria | 18·76 | 17·32 | 19·30 |
| Total .. | 38·87 | 40·49 | 46·10 |
| Contingencies .. | 2·66 | 7·90 | 4·56 |
| Compensation .. | 4·69 | 5·05 | 3·44 |
| Works (including petty construction and repairs) .. | 0·33 | 0·20 | 0·10 |
| Supplies and Services (Cost of Opium) | 5·84 | 5·43 | 4·46 |
| Other charges .. | 0·70 | 0·98 | 0·91 |
| Total .. | 14·22 | 19·56 | 13·47 |
| Grand total .. | 53·09 | 60·05 | 59·57 |
| **9. Stamps.** | | | |
| Pay of Establishments | 0·19 | 0·19 | 0·19 |
| Allowances and Honoraria | 0·09 | 0·10 | 0·10 |
| Charges for the sale of stamps | 14·85 | 16·48 | 16·79 |
| Total .. | 15·13 | 16·77 | 17·08 |
| Supplies and Services (cost of stamps supplied from Central Stamp Stores including freight charges) .. | 3·11 | 3·06 | 3·06 |
| Charges recoverable from Governments, departments, etc. .. | — 0·01 | — 0·01 | — 0·01 |
| Total .. | 3·10 | 3·05 | 3·05 |
| Grand total .. | 18·23 | 19·82 | 20·13 |
| **10. Forest.** | | | |
| Pay of Officers .. | 8·16 | 7·20 | 6·82 |
| Pay of Establishments | 14·60 | 18·13 | 18·50 |
| Allowances and Honoraria | 15·46 | 14·60 | 16·90 |
| Total .. | 38·22 | 39·93 | 42·22 |
| Clothing and equipment | 0·50 | 0·47 | 0·44 |
| Extraction of Forest produce | 17·03 | 19·35 | 14·83 |
| Maintenance, repairs and renewals .. | 2·69 | 3·40 | 3·36 |
| Roads and bridges | 6·86 | 8·94 | 8·91 |
| Regeneration, Reservation, Fire protection and other works .. | 8·54 | 8·95 | 8·78 |
| Extension of casuarina plantations .. | 3·41 | 3·57 | 1·72 |
| Other charges .. | 3·10 | 3·44 | 3·31 |
| Total .. | 42·13 | 48·12 | 41·35 |
| Grand total .. | 80·35 | 88·05 | 83·57 |

# STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

| Major head of account. | Accounts, 1946–7. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| **11. Registration.** | | | |
| Pay of Officers .. .. .. .. .. .. | 1·31 | 1·46 | 1·48 |
| Pay of Establishments .. .. .. .. .. | 27·33 | 32·82 | 32·82 |
| Allowances and Honoraria .. .. .. .. | 12·83 | 12·74 | 14·20 |
| Total .. | 41·47 | 47·02 | 48·50 |
| Contingencies .. .. .. .. .. .. | 2·39 | 2·65 | 2·55 |
| Charges recoverable from Governments, departments, etc. (Cost of work done in connection with joint stock companies recoverable from the Central Government) .. .. .. .. .. .. | — 0·12 | — 0·28 | — 0·28 |
| Total .. | 2·27 | 2·37 | 2·27 |
| Grand total .. | 43·74 | 49·39 | 50·77 |
| **12. Charges on Account of Motor Vehicles Acts.** | | | |
| Pay of Officers .. .. .. .. .. .. | 0·49 | 0·57 | 0·58 |
| Pay of Establishments .. .. .. .. | 1·92 | 2·34 | 2·36 |
| Allowances and Honoraria .. .. .. .. | * 2·83 | * 2·66 | * 2·60 |
| Total .. | 5·24 | 5·57 | 5·54 |
| Compensations to local bodies .. .. .. | 75·89 | 90·79 | 95·51 |
| Other charges .. .. .. .. .. .. | 0·01 | 0·03 | 0·02 |
| Charges recoverable from Governments, Departments and others (contribution recoverable from the Government of India on account of the control of motor transport) .. .. .. .. .. | — 0·48 | — 0·42 | — 0·42 |
| Total .. | 75·42 | 90·40 | 95·11 |
| Grand total .. | 80·66 | 95·97 | 1,00·65 |
| **13. Other Taxes and Duties.** | | | |
| Pay of Officers .. .. .. .. .. .. | 2·45 | 2·49 | 2·45 |
| Pay of Establishments .. .. .. .. | 11·09 | 13·82 | 13·92 |
| Allowances and Honoraria .. .. .. .. | 8·58 | 9·34 | 9·93 |
| Total .. | 22·12 | 25·65 | 26·30 |
| Contingencies .. .. .. .. .. .. | 2·58 | 2·28 | 2·20 |
| Payment of net proceeds of entertainment tax to local bodies .. .. .. .. .. .. | 43·51 | 62·50 | 82·24 |
| Commission payable to Madras Race Club .. .. | 0·09 | 0·09 | 0·03 |
| Other charges (includes charges payable to other Governments, Departments, etc.) .. .. .. | 0·42 | 0·42 | 0·43 |
| Total .. | 46·60 | 65·29 | 84·95 |
| Grand total .. | 68·72 | 90·94 | 1,11·25 |
| **XVII. Irrigation, Working Expenses.** | | | |
| Pay and allowances of establishments (including pension charges) .. .. .. .. .. .. | 1·64 | 1·64 | 1·37 |
| Works (including maintenance and repairs) .. | 58·84 | 73·70 | 65·03 |
| Total .. | 60·48 | 75·34 | 66·40 |
| **17. Irrigation.** | | | |
| Interest Charges .. .. .. .. .. .. | 91·18 | 96·35 | 1,08·33 |

* Includes contingencies for which separate figures are not available.

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

| Major head of account. | Accounts, 1946–7. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| 18. IRRIGATION. | | | |
| Pay and allowances of officers and establishments: (*a*) | 7·80 | 11·77 | 11·64 |
| Other charges | 2·60 | 6·85 | 2·46 |
| Works (including maintenance and repairs, tools and plant, etc.) | 71·06 | 83·48 | 1,26·49 (*b*) |
| Total | 81·46 | 1,02·10 | 1,40·59 |
| 19. IRRIGATION. | | | |
| Works | 0·50 | 5·39 | 5·88 |
| DEBT CHARGES. | | | |
| 22. Interest on debt and other obligations [*see* pages 75–77 in Part II] | — 52·40 | — 68·24 | — 83·58 |
| 23. Appropriation for reduction or avoidance of debt | 57·00 | 1,44·00 (*c*) | 74·41 |
| Total | 4·60 | 75·76 | — 9·17 |
| 25. GENERAL ADMINISTRATION. | | | |
| Demand IX—Heads of Provinces, Ministers and Headquarters staff— | | | |
| His Excellency the Governor's salary | 1·20 | 1·20 | 1·20 |
| Pay of Ministers | 1·90 | 1·45 | 1·42 |
| Pay of Officers | 16·19 | 15·25 | 14·70 |
| Pay of Establishments | 19·78 | 25·33 | 24·47 |
| Allowances and Honoraria | 16·27 | 16·32 | 17·57 |
| Total | 55·34 | 59·55 | 59·36 |
| Contingencies | 4·89 | 3·89 | 3·33 |
| Other charges | 8·54 | 9·15 | 7·03 |
| *Deduct*—Charges recoverable from Governments, departments, etc., including transfer from the Fund for Village Reconstruction and Harijan Uplift (Madras) | — 0·61 | — 1·05 | — 1·17 |
| Total | 12·82 | 11·99 | 9·19 |
| Grand total | 68·16 | 71·54 | 68·55 |
| Demand X—Legislative Bodies— | | | |
| Pay of Officers | 4·65 | 5·16 | 6·39 |
| Pay of Establishments | 0·82 | 0·93 | 0·94 |
| Allowances and Honoraria | 3·38 | 3·04 | 3·38 |
| Total | 8·85 | 9·13 | 10·71 |
| Other charges | 2·35 | 0·72 | 0·56 |
| *Deduct*—Contributions recoverable from other Governments, departments, etc. | — 0·01 | .. | .. |
| Total | 2·34 | 0·72 | 0·56 |
| Grand total | 11·19 | 9·85 | 11·27 |

(*a*) Separate figures for officers and establishments not available.

(*b*) Includes a lump sum provision of Rs. 32 lakhs for Grow More Food Schemes and a special provision of Rs. 20 lakhs for minor irrigation.

(*c*) Includes a special repayment of Rs. 85 lakhs towards the loans taken from the Government of India for Grow More Food Schemes.

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

| Major head of account. | Accounts, 1946–7. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| Demand XI—District Administration and Miscellaneous— | | | |
| Pay of Officers .. .. .. .. .. | 21·97 | 22·65 | 19·67 |
| Pay of Establishments .. .. .. .. | 79.16 | 97·17 | 92·48 |
| Pay of Village Establishments .. .. | 1,53·90 | 1,72·59 | 1,72·59 |
| Allowances and Honoraria (excluding Village Establishments) .. .. .. .. | 70·74 | 74·75 | 87·66 |
| Allowances and Honoraria to Village Establishments .. .. .. .. .. | 69·39 | 64·77 | 64·77 |
| Total .. | 3,95·16 | 4,31·93 | 4,37·17 |
| Subsidy for sinking wells for Grow More Food Schemes .. .. .. .. .. | 1,10·24 | 1,60.00 | 1,60·00 |
| Land Acquisition charges .. .. .. | .. | 9.67 | 1.07 |
| Petty construction and repairs .. .. | 2·92 | 2·70 | 2·70 |
| Other charges .. .. .. .. .. | 6·19 | 30·93(*a*) | 27·30 (*a*) |
| Contingencies .. .. .. .. .. | 24·39 | 22·44 | 22·43 |
| *Deduct*—Charges recoverable from other Governments, Departments, etc., including transfer from the Fund for Village Reconstruction and Harijan Uplift (Madras) .. | — 4·14 | — 26·37(*a*) | —25·32 (*a*) |
| Total .. | 1,39·60 | 1,99·37 | 1,88·18 |
| Grand total .. | 5,34·76 | 6,31·30 | 6,25·35 |
| 27. ADMINISTRATION OF JUSTICE. | | | |
| Pay of Officers .. .. .. .. .. .. | 28·55 | 27·34 | 29·51 |
| Pay of Establishments .. .. .. .. .. | 55·62 | 62·53 | 63·58 |
| Allowances and Honoraria .. .. .. .. | 41·79 | 39·47 | 44·05 |
| Total .. | 1,25·96 | 1,29·34 | 1,37·14 |
| Contingencies .. .. .. .. .. .. | 10·58 | 10·78 | 10·60 |
| Compensations .. .. .. .. .. .. | 5·62 | 6·06 | 6·91 |
| Works (Petty construction and repairs) .. .. | 0·25 | 0·29 | 0.29 |
| Total .. | 16·45 | 17·13 | 17·80 |
| Grand total .. | 1,42·41 | 1,46·47 | 1,54·94 |
| 28. JAILS AND CONVICT SETTLEMENTS. | | | |
| Pay of Officers .. .. .. .. .. .. | 1·75 | 2·01 | 1·95 |
| Pay of Establishments .. .. .. .. .. | 7·94 | 9·47 | 9·58 |
| Allowances and Honoraria .. .. .. .. | 6·19 | 6·17 | 7·27 |
| Total .. | 15·88 | 17·65 | 18·80 |
| Dietary charges .. .. .. .. .. | 27·78 | 28·85 | 29·32 |
| Medical and sanitary .. .. .. .. .. | 3·15 | 2·54 | 2·59 |
| Clothing and Bedding .. .. .. .. .. | 2·18 | 1·58 | 1·64 |
| Grants-in-aid .. .. .. .. .. .. | 1·39 | 1·90 | 1·91 |
| Purchase of raw materials .. .. .. .. | 8·28 | 8·08 | 8·10 |
| Petty construction and repairs .. .. .. | 0·29 | 0·89 | 0·51 |
| Other charges .. .. .. .. .. .. | 6·83 | 8·23 | 7·41 |
| Total .. | 49·90 | 52·07 | 51·48 |
| Grand total .. | 65·78 | 69·72 | 70·28 |

(*a*) Mainly expenditure on rural reconstruction met out of the Fund for Village Reconstruction and Harijan Uplift (Madras).

## STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

| Major head of account. (1) | Accounts, 1946–7. (2) RS. LAKHS. | Revised Estimate, 1947–8. (3) RS. LAKHS. | Budget Estimate, 1948–9. (4) RS. LAKHS. |
|---|---|---|---|
| **29. POLICE.** | | | |
| Pay of Officers .. .. .. .. .. .. | 12·90 | 13·62 | 13·64 |
| Pay of Establishments.. .. .. .. .. | 1,63·47 | 2,19·24 | 2,58·92 |
| Allowances and Honoraria .. .. .. .. | 1,61·53 | 1,71·26 | 2,11·37 |
| Total .. | 3,37·90 | 4,04·12(a) | 4,83·93(a) |
| Lump-sum provision for extension of prohibition .. | .. | .. | 18·00 |
| Contingencies .. .. .. .. .. .. .. | 44·07 | 52·32 | 1,01·94(a) |
| Works including petty construction and repairs .. | 7·41 | 68·26 | 7·64 |
| Other charges .. .. .. .. .. .. | 16·93 | 49·56 | 32·26 |
| Charges recoverable from Governments, Departments, etc. .. .. .. .. .. .. .. | — 0·60 | — 0·86 | — 3·27 |
| Total .. | 67·81 | 1,69·28 | 1,38·57 |
| Grand total .. | 4,05·71 | 5,73·40 | 6,40·50 |
| 30. B. Ports and Pilotage .. .. .. .. | 4·56 | .. | .. |
| **36. SCIENTIFIC DEPARTMENTS.** | | | |
| Pay of Officers .. .. .. .. .. .. | 0·15 | 0·22 | 0·17 |
| Pay of Establishments .. .. .. .. .. | 0·39 | 0·45 | 0·49 |
| Allowances and Honoraria .. .. .. .. | 0·27 | 0·31 | 0·35 |
| Total .. | 0·81 | 0·98 | 1·01 |
| Contingencies .. .. .. .. .. .. | 0·29 | 0·29 | 0·29 |
| Grants-in-aid .. .. .. .. .. .. | .. | 0 02 | 0·01 |
| Other Charges (Books and Periodicals, Apparatus and Materials, etc.). .. .. .. .. .. | 0·11 | 0·16 | 0·18 |
| Total .. | 0·40 | 0 47 | 0·48 |
| Grand total .. | 1·21 | 1·45 | 1·49 |
| **37. EDUCATION.** | | | |
| Pay of Officers .. .. .. .. .. .. | 10·33 | 12·16 | 12·99 |
| Pay of Establishments .. .. .. .. .. | 40·88 | 47·52 | 53·34 |
| Allowances and Honoraria .. .. .. .. | 21·91 | 23·17 | 25·82 |
| Total .. | 73·12 | 82·85 | 92·15 |
| Grants to— | | | |
| Universities .. .. .. .. .. .. | 18·07 | 19·43 | 16·76 |
| Non-Government Arts Colleges .. .. .. | 6·14 | 7·32 | 8·91 |
| Non-Government Professional Colleges .. .. | 0·27 | 0.47 | 1·01 |
| Non-Government Secondary Schools .. .. | 43·47 | 51·55 | 64·07 |
| Local Bodies for Secondary Education .. .. | 9·96 | 13·46 | 14·03 |
| Non-Government Primary Schools .. .. | 2,12·26 | 3,13·70(b) | 3,35·77(b) |
| Local Bodies for Primary Education .. .. | 1,76·21 | 1,58·50 | 1,99·43(c) |
| Non-Government Special Schools .. .. .. | 11·99 | 14·80 | 18·47 |
| Miscellaneous Grants .. .. .. .. | 1·27 | 1·47 | 6·36 |
| Total .. | 4,79·64 | 5,80·70 | 6,64·81 |
| Scholarships .. .. .. .. .. .. | 3·02 | 3·91 | 4·02 |
| Contingencies .. .. .. .. .. .. | 11·81 | 11·82 | 12·56 |
| Petty construction and repairs .. .. .. | 0·29 | 0·44 | 0·36 |
| Other Charges .. .. .. .. .. .. | 22·68 | 47·41 | 46·79 |
| Charges recoverable from Governments, Departments and Others .. .. .. .. | — 0·29 | — 0·26 | — 0·26 |
| Total .. | 37·51 | 63·32 | 63·47 |
| Grand total .. | 5,90 27 | 7,26·87 | 8,20·43 |

(a) Includes expenditure on Armed Police Units and Home Guards.

(b) The rates of grants for the teachers of all grades in elementary schools under private aided managements and panchayats were raised from the 1st January 1947.

(c) The increase is mainly due to the expension of compulsory elementary education.

## STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

| Major head of account. | Accounts, 1946–7. | Revised Estimate, 1947–8. | Budget, Estimate, 1948–9. |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| 38. MEDICAL. | | | |
| Pay of Officers .. | 21·25 | 22·35 | 21·62 |
| Pay of Establishments .. | 34·23 | 39·82 | 43·19 |
| Allowances and Honoraria .. | 31·25 | 33·87 | 37·68 |
| Total .. | 86·73 | 96·04 | 1,02·49 |
| Contingencies .. | 15·16 | 16·54 | 15·95 |
| Diet Charges .. | 47·36 | 50·64 | 49·62 |
| Medicines and Hospital Necessaries .. | 45·36 | 42·05 | 52·30 |
| Grants to Local Bodies, etc. .. | 12·59 | 11·79 | 12·37 |
| Other Charges .. | 8·78 | 17·48 | 18·15 |
| Total .. | 1,29·25 | 1,38·50 | 1,48·39 |
| Grand total .. | 2,15·98 | 2,34·54 | 2,50·88 |
| 39. PUBLIC HEALTH. | | | |
| Pay of Officers .. | 5·99 | 6·38 | 6·40 |
| Pay of Establishments .. | 12·95 | 14·55 | 15·52 |
| Allowances and Honoraria .. | 9·69 | 10·90 | 11·25 |
| Total .. | 28·63 | 31·83 | 33·17 |
| Contingencies .. | 12·59 | 15·32 | 15·09 |
| Grants for Public Health purposes .. | 9·91 | 18·47 | 14·63 |
| Transfer to the fund for the Development of Rural Water-supply .. | .. | 1,00·00 | .. |
| Works .. | 23·13 | 12·72(*a*) | 12·15(*a*) |
| Other charges .. | 13·37 | 13·77 | 8·79 |
| *Deduct*—Charges recoverable from Governments, Departments, etc. .. | — 0·27 | — 0·50 | — 1·00 |
| Total .. | 58·73 | 1,59·78 | 49·66 |
| Grand total .. | 87·36 | 1,91·61 | 82·83 |
| 40. AGRICULTURE. | | | |
| Pay of Officers .. | 5·69 | 6·64 | 6·70 |
| Pay of Establishments .. | 18·91 | 17·29 | 15·43 |
| Allowances and Honoraria .. | 16·74 | 11·78 | 13·66 |
| Total .. | 41·34 | 35·71 | 35·79 |
| Contingencies .. | 9·18 | 12·58 | 12·92 |
| Petty construction and repairs .. | 2·40 | 2·38 | 3·56 |
| Working expenses .. | 6·11 | 7·00 | 8·35 |
| Live and dead stock and cost of land .. | 2·52 | 13·00 | 17·04 |
| Apparatus and materials .. | 0·57 | 1,10·17(*b*) | 50·74(*b*) |
| Purchase and distribution of seeds, manures, etc. | 42·83 | 8·97 | 11·57 |
| Stipends and scholarships .. | 0·27 | 0·57 | 0·64 |
| Grants to Market Committees, bonus to ryots, etc. | 15·18 | 1·19 | 0·82 |
| Experimental cultivation .. | 15·79 | 2·93 | 2·28 |
| Exhibition charges .. | 0·08 | 0·08 | 0·08 |
| Stores .. | 0·15 | 0·29 | 1·18 |
| Seed multiplication scheme, scheme for the maintenance of pure seed cotton, cotton scheme in Tinnevelly and Ramnad, etc. .. | 0·41 | 23·66 | 23·93 |
| *Deduct*—Recoveries from Governments, Departments, etc. .. | — 31·13 | — 0·08 | — 0·08 |
| Total .. | 64·36 | 1,82·74 | 1,33·03 |
| Grand total .. | 1,05·70 | 2,18·45 | 1,68·82 |

(*a*) Expenditure on rural water-supply (excluding cost of staff). The total expenditure on rural water-supply (including cost of staff) debitable to the Revenue Account is Rs. 15 lakhs. The additional expenditure to be met from the Fund for the Development of Rural Water-supply is Rs. 11·93 lakhs in 1947–8 and Rs. 15·85 lakhs, in 1948–9.

(*b*) Includes cost of tractors, pumps, etc.

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

| Major head of account. (1) | Accounts, 1946-7. (2) | Revised Estimate, 1947-8. (3) | Budget Estimate, 1948-9. (4) |
|---|---|---|---|
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| 41. VETERINARY. | | | |
| Pay of Officers .. .. .. .. .. .. | 1·84 | 2·20 | 2·45 |
| Pay of Establishments .. .. .. .. | 7·09 | 9·08 | 9·84 |
| Allowances and Honoraria .. .. .. .. | 4·86 | 5·47 | 6·66 |
| Total .. | 13·79 | 16·75 | 18·95 |
| Livestock including maintenance .. .. .. | 4·86 | 6·70 | 9·16 |
| Grants and contributions .. .. .. .. | 0·60 | 0·52 | 0·51 |
| Other charges .. .. .. .. .. .. | 8·19 | 9·11 | 9·12 |
| *Deduct*—Charges recoverable from other Governments, Departments, etc. .. .. .. .. | — 0·49 | — 0·01 | .. |
| Total .. | 13·16 | 16·32 | 18·79 |
| Grand total .. | 26·95 | 33·07 | 37·74 |
| 42. CO-OPERATION. | | | |
| Pay of Officers .. .. .. .. .. | 2·28 | 2·27 | 2·04 |
| Pay of Establishments .. .. .. .. | 16·69 | 19·56 | 20·03 |
| Allowances and Honoraria .. .. .. .. | 11·71 | 12·47 | 13·18 |
| Total .. | 30·68 | 34·30 | 35·25 |
| Contingencies .. .. .. .. .. .. | 3·84 | 3·34 | 1·74 |
| Other Charges (Books and periodicals, apparatus and materials, stipends, etc.) .. .. .. | 0·03 | 0·18 | 0·04 |
| Contribution from Provincial Government towards capital cost of workshops .. .. .. | 2·90 | 5·68 | 0·10 |
| Cost of Milk .. .. .. .. .. .. .. | 6·61 | 0·07 | .. |
| Grants-in-aid .. .. .. .. .. .. | 0·70 | 2·10 | 0·82 |
| *Deduct*—Charges recoverable from Governments, Departments, etc. .. .. .. .. .. | — 0·43 | .. | .. |
| Total .. | 13·65 | 11·37 | 2·70 |
| Grand total .. | 44·33 | 45·67 | 37·95 |
| 43. INDUSTRIES AND SUPPLIES AND 43-A. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT. | | | |
| *Demand XXI.—Industries (excluding Cinchona and Fisheries).* | | | |
| Pay of Officers .. .. .. .. .. | 2·88 | 3·77 | 3·58 |
| Pay of Establishments .. .. .. .. | 10·60 | 15·64 | 17·57 |
| Allowances .. .. .. .. .. .. | 7·26 | 9·11 | 10·45 |
| Total .. | 20·74 | 28·52 | 31·60 |
| Contingencies .. .. .. .. .. | 11·38 | 11·85 | 11·72 |
| Grants-in-aid .. .. .. .. .. | 2·02 | 4·74 | 2·44 |
| Other charges .. .. .. .. .. | 27·57 | 71·28(*a*) | 87·70(*a*) |
| Petty Construction and Repairs .. .. .. | 0·47 | 3·33 | 7·13 |
| Charges recoverable from Governments, Departments, etc., including transfer from the Fund for Village Reconstruction and Harijan Uplift (Madras) .. .. .. .. .. .. | .. | — 38·91 | — 31·34 |
| Total .. | 41·44 | 52·29 | 77·65 |
| Grand total .. | 62·18 | 80·81 | 1,09·25 |

(*a*) Includes expenditure on the intensive Khadi Scheme and Cottage Industries.

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

| Major head of account. | Accounts, 1946–7. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| 43. INDUSTRIES AND SUPPLIES. | | | |
| *Demand XXII.—Cinchona and Fisheries.* | | | |
| Pay of Officers .. .. .. .. .. .. | 1·10 | 1·22 | 1·18 |
| Pay of Establishments .. .. .. .. | 5·45 | 6·99 | 7·76 |
| Allowances and Honoraria .. .. .. .. | 4·47 | 4·64 | 4·99 |
| Total .. | 11·02 | 12·85 | 13·93 |
| Contingencies .. .. .. .. .. .. .. | 6·70 | 7·46 | 5·68 |
| Works including Petty Construction and Repairs .. | 1·36 | 1·79 | 1·39 |
| Other Charges .. .. .. .. .. .. | 20·50 | 28·37 | 29·38 |
| Compensations to local bodies .. .. .. | 0·53 | 0·52 | 0·52 |
| Charges recoverable from Governments, Departments, etc. .. .. .. .. .. .. | —4·51 | —2·46 | —2·32 |
| Total .. | 24·58 | 35·68 | 34·65 |
| Grand total .. | 35·60 | 48·53 | 48·58 |
| 47. MISCELLANEOUS DEPARTMENTS. | | | |
| Pay of Officers .. .. .. .. .. .. | 3·12 | 2·94 | 3·47 |
| Pay of Establishments .. .. .. .. | 26·61 | 30·05 | 30·86 |
| Allowances and Honoraria .. .. .. .. | 22·67 | 24·49 | 26·53 |
| Total .. .. | 52·40 | 57·48 | 60·86 |
| Contingencies .. .. .. .. .. .. .. | 8·23 | 11·08 | 9·96 |
| Other charges .. .. .. .. .. .. | 23·52 | 31·32 | 30·09 |
| Expenditure from the Fund for Village Reconstruction and Harijan Uplift (Madras) .. .. | .. | 10·00 | 21·67 |
| Grants .. .. .. .. .. .. .. | 4·43 | 7·62 | 7·81 |
| Compensations .. .. .. .. .. .. | 0·44 | 0·45 | 0·45 |
| Charges payable to Governments, Departments, etc. | .. | 25·00(*a*) | .. |
| *Deduct*—Charges recoverable from Governments, Departments, etc., including transfer from the Fund for Village Reconstruction and Harijan Uplift (Madras) .. .. .. .. .. | — 1·53 | — 11·37 | — 23·67 |
| Total .. .. | 35·09 | 74·10 | 46·31 |
| Grand Total .. .. | 87·49 | 1,31·58 | 1,07·17 |
| 50. CIVIL WORKS. | | | |
| *Demand XXIV—Civil Works—Works* .. .. | 2,65·34 | 4,14·89 | 5,00·49 |
| *Demand XXV—Civil Works—Establishment and Tools and Plant.* | | | |
| Pay of Officers .. .. .. .. .. .. | 19·62 | 22.18 | 20·97 |
| Pay of Establishments .. .. .. .. | 37·28 | 45·88 | 50·36 |
| Allowances and Honoraria .. .. .. .. | 29·51 | 34·19 | 35·85 |
| Total .. .. | 86·41 | 1,02·25 | 1,07.18 |
| Contingencies .. .. .. .. .. .. | 6·53 | 6·68 | 6·97 |
| Charges recoverable from other Governments, Departments, etc. .. .. .. .. .. .. | — 37·80 | — 5·29 | — 5·11 |
| Total .. .. | — 31·27 | 1·39 | 1·86 |
| Tools and Plant .. .. .. .. .. .. | 29·74 | 89·45 | 55·66 |
| Grand Total .. .. | 84·88 | 1,93·09 | 1,64·70 |
| *Demand XXVI—Civil Works—Grants-in-aid* .. | 33·21 | 37·50 | 58·62 |

(*a*) Provision for the adjustment of the cost of equipment and vehicles taken over by the Fire Service Department from the A.R.P. organization.

## STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

| Major head of account. | Accounts, 1946–7. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| XLI. RECEIPTS FROM ELECTRICITY SCHEMES—WORKING EXPENSES. | | | |
| Pay of Officers .. .. .. .. .. .. | 2·74 | 4·08 | 4·91 |
| Pay of Establishments .. .. .. .. .. | 6·82 | 9·60 | 10·91 |
| Allowances and Honoraria .. .. .. .. | 4·84 | 6·15 | 7·98 |
| Total .. .. | 14·10 | 19·83 | 23·80 |
| Works .. .. .. .. .. .. .. | 0·47 | 0·52 | 0·32 |
| Maintenance charges .. .. .. .. .. | 32·00 | 55·04(*a*) | 76·35(*a*) |
| Provision for Depreciation .. .. .. .. | 21·21 | 22·89 | 31·27(*a*) |
| Tools and Plant .. .. .. .. .. | 0·61 | 0·75 | 0·60 |
| Stores and Suspense .. .. .. .. .. | 3·03 | 4·74 | 4·53 |
| Other charges .. .. .. .. .. .. | 2·55 | 4·27 | 4·26 |
| *Deduct*—Charges recoverable from other Governments, Departments, etc. .. .. .. .. | — 2·03 | — 4·17 | — 7·70 |
| Total .. .. | 57·84 | 84·04 | 1,09·63 |
| Grand Total .. .. | 72·24 | 1,03·87 | 1,33·43 |
| 52. INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES. | | | |
| Total—Interest charges .. | 39·45 | 50·38 | 70·38 |
| 52-A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES. | | | |
| Pay of Officers .. .. .. .. .. | 1·53 | 2·16 | 1·96 |
| Pay of establishments .. .. .. .. .. | 1·39 | 1·95 | 2·11 |
| Allowances and Honoraria .. .. .. .. | 1·09 | 1·48 | 1·56 |
| Total .. | 4·01 | 5·59 | 5·63 |
| Other charges (including Hydro-Electric Surveys, etc.) .. .. .. .. .. .. .. | 0·58 | 1·34 | 1·08 |
| *Deduct*—Charges recoverable from Governments, Departments, etc. .. .. .. .. .. | — 2·27 | — 4·52 | — 6·77 |
| Total .. | — 1·69 | — 3·18 | — 5·69 |
| Grand Total .. | 2·32 | 2·41 | — 0·06 |
| 54. FAMINE. | | | |
| Pay of Officers .. .. .. .. .. | 0·15 | 0·05 | 0·25 |
| Pay of Establishments .. .. .. .. .. | 0·74 | 0·30 | 1·50 |
| Allowances and Honoraria .. .. .. .. | 0·75 | 0·20 | 1·25 |
| Total .. | 1·64 | 0·55 | 3·00 |
| Relief works .. .. .. .. .. .. | 1·77 | 4·75 | 29·00 |
| Gratuitous relief .. .. .. .. .. | 6·43 | 1·50 | 7·00 |
| Miscellaneous .. .. .. .. .. .. | 10·55 | 3·20 | 11·00 |
| *Deduct*—Amount transferred from Famine Relief Fund .. .. .. .. .. .. .. | .. | .. | — 50·00 |
| Transfer to Famine Relief Fund .. .. .. | .. | .. | 5·00 |
| Total .. | 18·75 | 9·45 | 2·00 |
| Grand Total .. | 20·39 | 10·00 | 5·00 |

(*a*) Includes charges relating to the Madras Electricity System.

STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

| Major head of account. | Accounts, 1946–7. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| 55. SUPERANNUATION ALLOWANCES AND PENSIONS. | | | |
| Superannuation and retired allowances .. .. | 1,21·82 | 1,34·75 | 1,31·50 |
| Compassionate allowances .. .. .. .. | 0·61 | 0·62 | 0·62 |
| Gratuities .. .. .. .. .. .. | 1·24 | 4·14 | 3·50 |
| Donations to provident funds .. .. .. | 0·47 | 0·49 | 0·49 |
| Government contribution payable under the Indian Civil Service Family Pension Rules .. .. | 0·06 | 0·17 | .. |
| Covenanted Civil Service Pensions (Annuities) .. | 1·39 | 1·50 | 1·50 |
| Charges in England .. .. .. .. .. | 21·79 | 22·16 | 21·93 |
| *Deduct*—Pensionary charges transferred to commercial departments .. .. .. .. | — 4·41 | — 5·69 | — 5·79 |
| Total .. | 1,42·97 | 1,58·14 | 1,53·75 |
| 55-A. COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES. | | | |
| Amount transferred from 83. Payments of commuted value of pensions .. .. .. .. | 2·68 | 3·37 | 3·87 |
| Grand Total .. | 1,45·65 | 1,61·51 | 1,57·62 |
| 56. STATIONERY AND PRINTING. | | | |
| Pay of Officers .. .. .. .. .. .. | 0·58 | 0·58 | 0·64 |
| Pay of Establishments .. .. .. .. .. | 7·60 | 9·10 | 9·37 |
| Allowances and Honoraria .. .. .. .. | 6·15 | 6·55 | 7·04 |
| Total .. | 14·33 | 16·23 | 17·05 |
| Contingencies .. .. .. .. .. .. | 2·90 | 3·33 | 3·07 |
| Other Charges .. .. .. .. .. .. | 17·73 | 10·19 | 13·32 |
| Stationery and stores .. .. .. .. .. | 23·06 | 41·59 | 34·65 |
| *Deduct*—Recoveries from other Governments, etc. .. | — 6·36 | — 6·67 | — 12·05 |
| Total .. | 37·33 | 48·44 | 38·99 |
| Grand total .. | 51·66 | 64·67 | 56·04 |
| 57. MISCELLANEOUS. | | | |
| Pay of Officers .. .. .. .. .. .. | .. | 0·22 | 0·43 |
| Pay of Establishments .. .. .. .. .. | 0·02 | 3·02 | 14·47(*a*) |
| Allowances and Honoraria .. .. .. .. | 0·01 | 1·26 | 8·27(*a*) |
| Total .. | 0·03 | 4·50 | 23·17 |
| Expenditure on account of State Prisoners and Detenus .. .. .. .. .. .. | 0·04 | 0·32 | 0·04 |
| Donation for charitable purposes .. .. .. | 1·66 | 1·69 | 2·04 |
| Irrecoverable temporary loans and advances written off .. .. .. .. .. .. .. | 0·13 | 0·80 | 0·26 |
| Rents, Rates and Taxes .. .. .. .. | 0·30 | 0·30 | 0·31 |
| Contributions .. .. .. .. .. .. | 1,08·13 | 1,01·77 | 1,13·28 |
| Grants to members of the Fighting Services for conspicuous gallantry in the field .. .. | 0·93 | 0·30 | 0·10 |
| Expenditure on refugees (excluding pay and allowances of officers and establishment) .. | .. | 7·25 | 19·50 |
| Miscellaneous and unforeseen charges— | | | |
| Test work for Burma Evacuees .. .. .. | 10·42 | 0·28 | 4·71 |
| Transfer to the Fund for Village Reconstruction and Harijan Uplift (Madras) .. .. . | 4,00·00 | .. | .. |
| Other items .. .. .. .. .. .. | 0·26 | 2·02 | 0·17 |
| Contingencies .. .. .. .. .. | .. | 0·38 | 1·07 |
| Other Charges .. .. .. .. .. | 0·11 | 6·48 | 50·90(*a*) |
| *Deduct*—Charges recoverable from other Governments, Departments, etc. .. .. .. | — 0·03 | — 10·30 | — 19·54 |
| Total .. | 5,21·95 | 1,11·29 | 1,72·84 |
| Grand total .. | 5,21·98 | 1,15·79 | 1,96·01 |

(*a*) Increase due mainly to the expansion of the State Bus Service in Madras City.

## STATEMENT SHOWING THE EXPENDITURE ON REVENUE ACCOUNT UNDER CERTAIN BROAD HEADINGS "PAY OF OFFICERS," ETC.—*cont.*

| Major Head of Account. | Accounts, 1946–7. | Revised Estimate, 1947–8. | Budget Estimate, 1948–9. |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| | RS. LAKHS. | RS. LAKHS. | RS. LAKHS. |
| 63. EXTRAORDINARY CHARGES. | | | |
| Pay of Officers .. .. .. .. .. .. | 6·91 | 5·55 | 5·24 |
| Pay of Establishments.. .. .. .. .. | 45·43 | 54·35 | 34·74 |
| Allowances and Honoraria .. .. .. .. | 37·33 | 38·55 | 24·86 |
| Total .. | 89·67 | 98·45 | 64·84 |
| Free distribution of milk to privileged consumers, etc. .. .. .. .. .. .. .. | 94·63 | 55·10 | .. |
| Compensation payable to the Secretary of State's Officers on termination of service .. .. | .. | 4·13 | 0·60 |
| Other charges .. .. .. .. .. .. .. | 35·54 | 28·04 | 14·45 |
| Amount transferred from "85-A. Capital Outlay on Provincial Schemes of State Trading" .. .. | 12,19·51 | 1,18·31 | 4,04·42 |
| *Deduct*—Recoveries from the Central Government. | — 3·95 | — 5·98 | — 6·07 |
| Total .. | 13,45·73 | 1,99·60 | 4,13·40 |
| Grand total .. | 14,35·40 | 2,98·05 | 4,78·24 |
| 64-A. TRANSFER TO REVENUE RESERVE FUND .. | .. | 2,55·00 | .. |
| 64-B. CIVIL DEFENCE. | | | |
| Pay of Officers .. .. .. .. .. .. | 0·54 | 0·27 | .. |
| Pay of Establishments .. .. .. .. | 13·31 | 9·33 | 0·01 |
| Allowances and Honoraria .. .. .. .. | 16·67 | 7·47 | 0·01 |
| Total .. | 30·52 | 17·07 | 0·02 |
| Works .. .. .. .. .. .. .. | 3·11 | 2·44 | 0·49 |
| Other Charges .. .. .. .. .. .. | 7·02 | 4·02 | .. |
| *Deduct*—Charges recoverable from other Governments, Departments, etc. .. .. .. .. | — 1·88 | — 2·59 | .. |
| Total .. | 8·25 | 3·87 | 0·49 |
| Grand total .. | 38·77 | 20·94 | 0·51 |
| **Grand total** .. | **58,11·24** | **57,30·90** | **58,24·22** |

D. W. DODWELL,
*Financial Secretary.*

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